



NI  
Museums  
Council



# Annual Report 2023-24

# **Northern Ireland Museums Council**

## **Financial statements for the year ended 31 March 2024**

**Registered Company Number: NI027735**

**Charity Registration Number: NIC101873**

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## **Members of the Board and professional advisors**

### **Directors**

Nora Douds (Chair)  
Julie Andrews (Vice-Chair)  
Paul Allison  
Jayne Clarke  
Dr. Leonie Hannan (resigned 4 July 2023)  
Mark Kennedy (resigned 7 July 2023)  
Brona Moffett  
Kelly Robinson (resigned 4 July 2023)  
Nuala Toman  
Roisin Doherty (resigned 13 Mar 2024)  
Cllr. Karen Douglas (resigned 8 Nov 2023)  
Cllr. Christine Creighton (appointed 8 Nov 2023)  
Cllr. John McClaughry (appointed 10 Nov 2022)  
Cllr. Kevin Savage (appointed 26 Sept 2023)  
Prof. Elizabeth Crooke (appointed 5 Sept 2023)  
Matthew McMahon (appointed 14 Sept 2023)  
Jessica Hoyle (appointed 26 Sept 2023)

### **External Auditor**

Northern Ireland Audit Office  
106 University Street  
Belfast  
BT17 1EU

### **Bankers**

Danske Bank  
Corporate Banking  
PO Box 183  
Donegall Square West  
Belfast  
BT1 6JS

### **Company Secretary**

Dr. Johnathan Dalzell

### **Registered Office**

153 Bangor Road  
Holywood  
Co. Down  
BT18 0EU

### **Audit & Risk Assurance Committee**

Julie Andrews (Chair)  
Nuala Toman  
Brona Moffett  
Paul Allison

### **Grants Committee**

Nuala Toman (Chair)  
Simon Hunter - co opted  
Jessica Hoyle (appointed 26 Sept 2023)  
Prof. Elizabeth Crooke (appointed 20 Sept 2023)

### **Business Planning Committee** (Suspended for 12 months from 26 Sept 2023)

Nora Douds (Chair)  
Roisin Doherty (resigned 13 Mar 2024)  
Jayne Clarke

### **Accounting Officer**

Dr Johnathan Dalzell

### **Principal Office**

153 Bangor Road  
Holywood  
Co. Down  
BT18 0EU

### **Charity Registration Number**

NIC101873

### **Registered Company Number**

NI027735

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## **Non-Executive Director's Report**

It is often said that the only constant is change. Certainly, the last few years have seen an unexpected amount of turmoil, from Brexit to the Covid-19 pandemic and war in Ukraine, all of which have had an impact on the economy and how people live their lives. Museums have not been immune to the effects of these upheavals. The increased cost of living as seen in higher fuel and energy prices, materials and transport costs, has also impacted the financial sustainability of our museums.

Despite these challenges, our local museums continue to innovate and adapt. They are embracing digital transformation by developing creative programming, inclusive exhibitions, and interactive experiences to appeal to a broader demographic. Additionally, they are addressing their environmental impact through sustainable practices and continue to explore the presentation of cultures and histories in collections and exhibitions. At the heart of our society, our museums continue to strengthen relationships and engagement with local communities.

The role of NI Museums Council as a supporting agency to the museums sector has never been more vital and we must continue to advocate for our member museums. No matter the challenges facing our society, museums are indispensable, enriching our communities by preserving our heritage, serving as educational centres, inspiring creativity, promoting cultural understanding, and contributing to economic and social well-being.

NI Museums Council's ability to fulfil this role for the sector is becoming increasingly difficult due to ongoing budgetary challenges. In these uncertain times, we remain committed to supporting the sector to deliver on our key aims and objectives, constantly seeking to add value to our members, despite challenging budget positions. In 2023, we launched our Museums Trend Survey and we look forward to sharing the insights gathered, to prove the intrinsic value of our sector later in 2024.

As I reflect on the past year, I am proud of how NI Museums Council supports our sector. The newsletters published throughout the year have shone the light on accreditation, delivery of successful programmes, including Global Voices Local Choices, Wild Escape and Playful Museums, our training programmes and sectoral engagement through the Let's Talk events and Audit and Access grants. These publications showcased and celebrated the inspiring exhibitions, events and programmes delivered by our member museums, highlighting just how innovative and creative our sector continues to be.

Thank you to the Department for Communities, Art Fund, and Esmee Fairbairn Foundation for their financial support, allowing us to deliver for our vibrant museums sector.

Finally, I would offer my thanks to our team and board who have been working hard to ensure that we continue to achieve our aims, whilst maintaining the quality of service we provide to museums across our region – continuity through change.

Nora Douds  
Chair

Signed: 

Date: 27/06/2024

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## **Report of the Directors for the year ended 31 March 2024**

The Directors of the Northern Ireland Museums Council (NIMC), for the purposes of the Companies Act 2006, submit their annual report and the audited financial statements for the year ended 31 March 2024.

NIMC was established in 1993 to support local museums (i.e. non-National museums) in Northern Ireland in maintaining and improving their standards of collections care and service to the public and to promote a coherent framework of museum provision.

In pursuit of these aims NIMC's main objectives are:

- To assist museums in Northern Ireland to improve standards of collections care.
- To assist museums in Northern Ireland to improve the range and quality of services to the public.
- To improve the status and standing of museums.
- To promote and advance education by supporting and assisting museums and galleries and to encourage the use and enjoyment by the public of museums and galleries in Northern Ireland, and thus advance the arts, culture, heritage, and science for the benefit of the public.
- To promote a coherent framework of museum provision in Northern Ireland.
- To operate efficiently, effectively, and economically.

NIMC's functions include the following:

- The development and maintenance of links with interested bodies and agencies.
- The provision of information, advice, and training to museums across a range of activities such as curatorial practice, collections management, conservation services, marketing and income-generation, etc.
- To encourage, support and assist educational exploitation of museums.
- Assistance with feasibility studies and carrying out developmental research.
- The disbursement of grants to local museums towards approved projects and specimen purchase.
- The promotion of Museum Accreditation for local museums.

NIMC is registered as a company limited by guarantee and operates in compliance with the Companies Act 2006. It is a registered charity. NIMC is funded, in the main, by the Department for Communities (DfC) and as such operates as a Non-Departmental Public Body (NDPB). NIMC does not carry out its functions on behalf of the Crown.

With this remit, and through these aims, NIMC plays a unique and fundamental role in the delivery of the Northern Ireland Museums Policy, as well as contributing to the current draft Programme for Government, Outcomes Delivery Plan and the Departmental vision and strategic priorities to deliver outcomes / results, which will support people, improve communities and tackle disadvantage. For museums, these aspects become manifest through the protection and enhancement of the cultural assets they hold, and the prioritising of audience engagement programmes.

The vision of the Northern Ireland Museums Policy is for *"a co-ordinated and sustainable museum sector that develops, preserves and interprets its collections to the highest possible standards; delivers quality services that inspire, educate and engage local, national and international visitors and users; harnesses its strengths and diversity to support economic, social and cultural development in Northern Ireland and a shared and better future."*

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## **Report of the Directors for the year ended 31 March 2024 (continued)**

The NIMC Corporate Plan 2022-25, “Museums at the Heart” was developed with the Board of Directors following a stakeholder engagement process. Five strategic goals were identified, which support NIMC’s mission to champion, develop and strengthen museums:

1. Museums are connected to their communities and cultivate a shared sense of place.
2. Museums enrich people’s lives and create opportunities for enjoyment, learning and fulfilment.
3. Museums drive transformation to make us more sustainable, inclusive, and innovative.
4. Museums contribute to economic and social recovery.
5. Museums develop, protect, and promote their collections and collections knowledge for the benefit of their audiences.

NIMC measured its performance during 2023-24 with nine Key Performance Indicators outlined below:

<b>NO.</b>	<b>KEY PERFORMANCE INDICATOR</b>	<b>Target</b>	<b>Actual 2023-24</b>
1.	<b>Local museums maintain and enhance their standards.</b> Assess accreditation applications within a six-month timeframe.	90%	100%
2.	<b>Local museums develop new projects and programmes to engage visitors.</b> Administer at least five grants to local museums.	5	13
3.	<b>Engaged and informed members, stakeholders and public.</b> Maintain the digital engagement portfolio (newsletters, bulletins and social media channels).	15	17
4.	<b>A skilled and knowledgeable museum workforce.</b> Secure 150 participants in training and shared learning events.	150	327
5.	<b>NIMC is a financially sustainable and resilient organisation.</b> Secure at least 10% non grant-in-aid funding	10% (£23.3k)	32.8% (£76,460k)
6.	<b>Local museums are supported to improve education and learning outcomes for visitors.</b> Support at least three local museums to map and develop their current educational programme.	3	3
7.	<b>A skilled and knowledgeable NIMC staff, to better support our members.</b> NIMC staff attended at least four professional development events	4	26
8.	<b>Research that supports and develops the local museum sector.</b> Undertake and publish the Museum Trends Survey Report.	Report published	Ongoing, anticipated Sept 2024
9.	<b>Effective advocacy to ensure a well-supported and resilient local museum sector.</b> Undertake at least five advocacy actions.	5	7

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## **Report of the Directors for the year ended 31 March 2024 (continued)**

### **Public Benefit Statement**

NIMC's charitable purpose is to promote and advance education by supporting and assisting museums and galleries and to encourage the use and enjoyment by the public of museums and galleries in Northern Ireland, and thus it advances the arts, culture, heritage or science. NIMC supports local museums by:

- Ensuring they maintain recognised standards.
- Assisting them to improve their public facilities.
- Providing financial assistance to support accredited local museums.
- Providing training.
- Advising on the learning and education programmes.
- Enhancing public awareness of the events at museums.
- Undertaking evaluations and research.
- Delivering strategic, sector-wide programmes.
- Providing advice, guidance and information in response to queries from the sector and the general public.

Beneficiaries include the people of Northern Ireland, visitors to museums from outside the area and online users of the NIMC website: [www.nimc.co.uk](http://www.nimc.co.uk).

### **2023-24 Performance**

#### **1. Museums are connected to their communities and cultivate a shared sense of place.**

Our local museums are central to their communities. They create a sense of place and celebrate history and creativity through their collections. They provide space to explore and reflect and can cultivate a sense of pride and collective heritage.

NIMC worked with museums over the course of 2023-24 to ensure that museums have a powerful and meaningful impact on their communities. NIMC provided training and support for community engagement, programmes that make museums vibrant, cherished and inspiring places, and supported museums to engage and involve young people.

#### **The Wild Escape**

'The Wild Escape' project began in 2022-23 and completed within the 2023-24 financial year. NIMC supported the delivery of The Wild Escape activities at four local museums through funding from Art Fund. The UK-wide participatory project engaged children with the UK's natural environment, drawing inspiration from the art and objects in museums and the creative and learning opportunities that they offer. The project culminated in a weekend of activities across the UK for all ages on Earth Day (Saturday 22 April 2023), demonstrating the sector's response to urgent challenges facing our environment, and a positive call to action.

Five grant applications were received and awarded in 2022-23. A total of £8,141.25 was accrued and paid to four grantees on project completion in May 2023.

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## **Report of the Directors for the year ended 31 March 2024 (continued)**

The funded projects established and strengthened connections with nearby primary schools and families, directly engaging **689 active participants**. One of the most impactful outcomes of the project relates to the relationship building it enabled; museums worked with new partners including the National Trust, Belfast Zoo, World of Owls and Forage Ireland as well as various schools. A case study on the project was published in the September 2023 Newsletter.

### **Communications**

NIMC continued to highlight the work of local museums, alongside NIMC activities through a variety of digital newsletters, mailshots, social media channels and website news articles:

- 'Museum Beat' is circulated to members, communicating NIMC news, events and funding opportunities; ten issues of Museum Beat were issued in 2023-24.
- One 'Opportunities and Support Bulletin' was circulated containing training and networking opportunities, grants and other sources of funding, as well as job / volunteering opportunities, research outcomes and offers of donation. After March 2023, the 'Opportunities and Support Bulletin' was amalgamated into the 'Museum Beat' email to make it more convenient for our members.
- NIMC sent 40 emails to its mailing list containing information about deadlines, training, events and membership opportunities.
- The NIMC Newsletter is targeted at a variety of stakeholders, including members and non-members. Four Newsletters were issued in 2023-24, which celebrated successes including grant and project outcomes, partnership projects and conferences, as well as training and outreach projects. The NIMC Newsletter has now opened to accept submissions from students, museums, galleries and heritage organisations who want to showcase their projects, expanding the breadth and quality of content for readers.
- NIMC maintained four social media channels in 2022-23 (Facebook, Instagram and Twitter/X and LinkedIn), which it used to engage a broad range of stakeholders, chiefly to promote the work of NIMC and local museums, as well as highlighting European Heritage Open Days, and Museum Week. An organisational LinkedIn account was also established.

## **2. Museums enrich people's lives and create opportunities for enjoyment, learning and fulfilment.**

Museums and their collections are richly stimulating. They tell stories of the past, feeding our imaginations and enabling us to explore topics that challenge and motivate us to learn and grow. They provide opportunities for connecting us with our communities and can improve our quality of life.

Over the course of 2023-24, NIMC supported museums to provide positive and inspiring experiences for individuals and groups across society, working with target groups to help them live their best lives.

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## **Report of the Directors for the year ended 31 March 2024 (continued)**

### **Playful Museums**

The 8<sup>th</sup> Playful Museums Festival ran during February 2024. The festival has an early years focus, helping museums to engage with children under five and their carers.

The Playful Museums grant programme was funded by NIMC and an Art Fund grant to Museums Development UK, of which NIMC is a member organisation. Local museums could apply for grants up to £500 to fund projects that met the developmental needs of babies, toddlers and/or pre-schoolers under the age of five.

The 2023-24 programme included development of sensory spaces, baby sensory sessions, outreach, onsite workshops, storytelling, music and play.

#### Grant Support

Grants were awarded to help museums deliver a range of activities at the following museums:

<b>Museum</b>	<b>Project Name</b>	<b>Amount Awarded</b>
North Down Museum	Bear Hugs	£500.00
Tower Museum	Children's Reading and Sensory Space	£444.30
Mid Antrim Museum	The Crafty Castle Cat	£355.00
Ballymoney Museum	Growing with your Teddy Bear	£500.00
Armagh Robinson Library & No5 Vicar's Hill	Rhymetime	£490.00
Linen Hall	A Belfast Fairytale: A storytelling and crafting session	£495.00
Fermanagh County Museum	Messy Museum Mondays	£420.00
NI War Memorial	Developing a storytelling workshop and story bag	£500.00
The Argory - National Trust	Child Development in the Lightbox	£500.00
	<b>Total</b>	<b>£4,204.30</b>

The implementation of these projects led to various positive outcomes for the museums and their communities. NIMC will review and collate these outcomes via returned Project Evaluation Forms which are due to be completed and returned by 31 May 2024.

#### Young at Art Workshop

NIMC subsidised a drop-in workshop activity designed and delivered by Young at Art (YAA). Museums were asked to submit expressions of interest and confirm that they had the space to accommodate YAA on the specified dates. Museums were asked to explain how this workshop would align with their goals and how it would help them in their early years work. Carrickfergus Museum was chosen as they clearly aligned the workshop with their strategic goals and outlined plans for a legacy beyond the festival.

Workshop content was designed as a collaboration between YAA and Carrickfergus Museum.

<b>Museum Name</b>	<b>Expenditure Type</b>	<b>Cost</b>
Carrickfergus Museum	Young at Art workshop	£750
	<b>Total</b>	<b>£750</b>

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## **Report of the Directors for the year ended 31 March 2024 (continued)**

### Play Resource membership

NIMC funded membership to the Bryson group Play resource for two museums. Membership provides access to creative learning resources, information, support, and advice. Annual membership is open to groups working with children, young people and community groups. The membership was promoted on the NIMC website, social media channels and mailing lists. Museums were asked to submit expressions of interest.

The Membership Package offers access to:

- Free scrap materials, with unlimited visits to the scrap store
- Creative ideas & inspiration
- Access to the connecting through art programme
- Discounted room hire

Membership lasts for one year, which will allow the museums to continue their early years engagement beyond the duration of the festival in February.

<b>Museum Name</b>	<b>Expenditure</b>	<b>Cost</b>
Carrickfergus Museum	Play resource Membership	£90
Newry and Mourne Museum	Play resource membership	£90
	<b>Total</b>	<b>£180</b>

### Aligned Festival Activity

The popularity of the festival since 2016-17 has led to it being an integral part of event programming across Northern Ireland. One museum chose to run two events in February 2024 as part of the under 5s festival but did not apply for a grant or a facilitator. This shows that the festival is having a long-term impact as museums are planning their own Early Years engagement and are training staff in-house. The events happened at HMS Caroline and were promoted under the umbrella of the Playful Museums Festival.

### **Festival highlight summary:**

- Grants: 9
- Overall events: 37
- Museums involved: 12
- Participants: Approx 737 including at least 420 children.
- Festival Video: [Playful Museums Festival 2024 - welcoming under 5s into our museums \(youtube.com\)](https://www.youtube.com/watch?v=...)

Some museums were able to contribute internal funding to the festival. Others provided in kind contributions, including:

Number of staff involved in the project/ initiative	33
Number of hours staff contributed to the project/ initiative	190
Number of volunteers involved in the project/ initiative	6
Number of hours volunteers contributed to the project/ initiative	24

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## **Report of the Directors for the year ended 31 March 2024 (continued)**

Highlights from feedback (adults only):

- Over 85% of visitors had not visited the museum before.
- 100% of visitors strongly agree or agree that museums are playful places.
- 100% of people completing feedback strongly agree or agree enjoyed their visit.
- 100% of visitors strongly agree or agree their early years child enjoyed the visit.

The museums who received grants have until 31 May 2024 to submit their evaluation forms. This is to allow them to include long term impacts. However, in their project completion forms the museums indicated that there will be a legacy from the 2024 Festival, including:

- Tower Museum will continue their Playful Museums Festival programming from April 2024, one day per week with two sessions on the day.
- Armagh Robinson Library will be piloting a 'Bedtime Stories' activity for under 5s, in collaboration with Armagh ArKe Surestart. This took place on Wednesday 17 April 2024. The intention is to replicate this activity on a quarterly basis throughout the year. It is planned for the Railway Street Nursery School and Naíscoil na Caille to re-visit the Library for further Storytime Sessions, and to utilise the Storysacks and Big Books procured through the Playful Museums Fund.
- Ballymoney Museum will continue to develop workshops for both playgroups and schools with a variety of programming planned to coincide with an upcoming Safari Park exhibition and possible return of our Museum Minis summer week.

### **Global Voices, Local Choices**

Global Voices, Local Choices (GVLC) was a collaborative project involving NIMC, National Museums NI and the African and Caribbean Support Organisation Northern Ireland (ACSONI), funded by the Esmée Fairbairn Foundation.

GVLC sought to deliver a creative new approach to decolonisation, involving marginalised communities to ensure that they have an opportunity to engage with and interpret artefacts within the National Museums NI 'World Cultures' collection. The project partners worked with a group of five local museums: Armagh Robinson Library and No.5 Vicar's Hill, Carrickfergus Museum, Causeway Coast and Glens Museum Service, Tower Museum, as well as the Ulster Museum.

GVLC also aimed to build new relationships between participant museums and marginalised groups in their locality, fostering trust, understanding, and showcasing local museums as safe, welcoming spaces for all communities and backgrounds. The programme comprised a series of engagement workshops that culminated in wonderful exhibitions in each of the participant museums, of selected World Cultures objects chosen by the community groups, alongside their creative responses, interpretation, and reflections.

As well as hosting World Culture items from the National Museums NI collection, and developing their decolonisation practice, the local museums benefitted from building trusting relationships with their community participants, many of whom were very pleased to take part in a showcase and celebration event at Stormont on 28 October 2023.

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## **Report of the Directors for the year ended 31 March 2024 (continued)**

Project evaluators gathered qualitative and quantitative data on the project and presented outcomes within their evaluation report. The final report identified the following highlights for partners, museums and participants:

- All parties agreed that the project developed strong relationships and there was much personal learning and discovery in response to the workshops and collections.
- Project partners thought that there was a better understanding of decolonisation practice, and there was now a clear process established to support future efforts.
- Museums established wider community connections and learned from the group participants.
- Project participants thought the project created space to meet and connect with others, and the learning and creative aspects were enjoyable.

In future months project partners will distil the many positive outcomes and learnings into a stakeholder report, ensuring that we can maximise impacts arising from this ground-breaking project.

### **Learning & Outreach Forum**

NIMC partnered with the Irish Museums Association (IMA) in June 2023 to deliver the annual Education & Outreach Forum, which was hosted at the Law Society of Ireland in Dublin, attracting 65 attendees. The Education & Outreach Forum has become a key event in the calendar for museum practitioners and educators from the wider cultural, arts and heritage sector, to meet and discuss a wide range of topics related to learning programmes, and with a focus on the community impact of museums.

The Education & Outreach Forum provides an informal and supportive platform for knowledge exchange and networking with colleagues, providing time for debate and critical engagement.

Seven presentations were delivered during the day-long event, with three presentations from Northern Ireland museum professionals, covering topics related to intergenerational practice, community engagement and museum education programmes.

Link to 2023 programme: [Irish Museums Association- Irish Museums Association](#).

## **3. Museums drive transformation to make us more sustainable, inclusive and innovative**

Museums can be active forces that catalyse and influence change across society. They are uniquely placed to communicate through their collections and stories, to provide a safe and trusted environment to challenge perceptions, and to empower their audiences to shape change within their communities and beyond.

NIMC encouraged and equipped museums to provide safe, welcoming and trusted spaces, to facilitate conversations on a wide range of issues, and to contribute to societal transformation throughout 2023-24.

### **Supporting Inclusivity - Access and Inclusion Grants**

DfC provided grants for improvements associated with Access and Inclusion Audits. The grant applications are advertised and assessed by NIMC, and recommendations were put forward to the DfC Infrastructure Branch.

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## **Report of the Directors for the year ended 31 March 2024 (continued)**

Six applications were received in total, three were approved for funding by NIMC and DfC. The funding was provided by DfC and administered by NIMC.

Newry and Mourne Museum's funding facilitated the construction of a new reception area with low level counters with access for disabled visitors and staff. This includes a loop system for visitors with a hearing impairment, and seating with lumbar support for visitors.

Downpatrick and County Down Railway Museum were enabled to make improvements to the picnic area at the Inch Abbey Station as recommended in a recent access report. The ground was resurfaced for wheelchair access and four new picnic tables designed for wheelchair users were installed.

Ballymoney Museum used the funds to enable the implementation of two key recommendations put forward in their access report. The heavy entrance door to the museum was adapted to enhance it to become power assisted, improving physical access for those previously unable to independently use the door. The museum's permanent collection is housed within vertical glass cabinets, sensory access to the collection is curtailed by this method of display. The museum used funding to procure 20 tactile 3D models of collection items that visitors can hold and feel. They also produced a heritage trail using the museum's collection.

<b>Applicant</b>	<b>Title</b>	<b>Grant Awarded</b>
Newry & Mourne Museum	New reception area with disability access	£23,265
Downpatrick Railway Museum	Accessing our heritage railway	£25,695
Ballymoney Museum	Ballymoney's accessible heritage journey	£22,500
	<b>Total</b>	<b>£71,460</b>

### **Let's Talk**

NIMC continued to deliver the online forum 'Let's Talk' for NIMC members, which was originally launched in June 2020, in response to the Covid-19 pandemic. Let's Talk provides members with an opportunity to hear about a particular topic and feed into learning and discussion. The sessions addressed a variety of subjects and featured speakers from Northern Ireland, England, Wales and Scotland.

<b>Title</b>	<b>Date</b>	<b>Number of Participants</b>
Playful Museums 2023	18/05/2023	13
Student Placements	15/08/2023	8
Social Prescribing	21/11/2023	26
Curatorial and Workforce Diversity Programmes	19/03/2024	22
	<b>TOTAL</b>	<b>69</b>

### **Members Study Trips**

In 2023-24 NIMC ran two members study trips. The aim of the study trips was to provide an opportunity for networking, peer sharing and to foster an environment for future collaborations.

The first trip was to Belfast City Cemetery Visitor Centre and featured discussions about National Lottery Heritage Fund project work, anti-social behaviour and vandalism, community work and issues with interpretation and language.

## **Report of the Directors for the year ended 31 March 2024 (continued)**

The second trip was in Dublin and featured tours of the Museum of Literature Ireland (MoLI) and Kilmainham Gaol and a visit to the Irish Museum of Modern Art (IMMA). At Kilmainham Gaol delegates learnt about temporary exhibitions based on community collections. At MoLI delegates learnt about the award-winning learning and community programme and explored the modern interpretation.

Members were asked to provide expressions of interest in attending. NIMC picked delegates from different organisations and areas of expertise to ensure a wide range of learning opportunities for the sector.

<b>Title</b>	<b>Date</b>	<b>Number of Participants</b>
Belfast City Cemetery and Visitor Centre	17/08/2023	10
Dublin Study Trip	31/01/2024	17
	<b>TOTAL</b>	27

### **Annual Training Programme**

During 2023-24 NIMC annual training programme was delivered through a combination of online and in-person skills-based sessions. 11 training sessions were attended by a total of 136 participants. In 2022-23, 17 online sessions were delivered and attended by 155 individuals. Many of these sessions were free to attend.

The training programme supports opportunities for people to develop new skills and knowledge to benefit their workplace, personal growth, well-being and prospects of employment with the museum, heritage and cultural sectors. Training was delivered in partnership with a range of organisations and consultants.

In Autumn 2023 NIMC partnered with the Irish Museums Association (IMA) to deliver two training days focused on evaluation. This was due to evaluation being identified as a key area for development in the sector by both NIMC and the Irish Museums Association.

NIMC and IMA split the cost of a trainer presenting two evaluation-based topics across two dates. Both training events were free to access for NIMC and IMA members.

<b>Title</b>	<b>Date</b>	<b>Number of Participants</b>
Intro to SPECTRUM	23/05/2023	12
Understanding Environmental Data (in person)	09/06/2023	4
Rethinking Cataloguing	15/06/2023	17
Understanding Environmental Control (in person)	28/06/2023	7
ACSONI Anti-Racism Training (in person)	26/06/2023	7
Evaluation and Monitoring Frameworks	12/09/2023	23
3Rs of Volunteer Management	20/09/2023	6
Evaluation- Developing and Impact Plan	28/09/2023	23
Applying to Funders	17/10/2023	10
SEND in Museums	05/12/2023	11
Queer Possibility (in person)	14/12/2023	16
	<b>TOTAL</b>	136

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## **Report of the Directors for the year ended 31 March 2024 (continued)**

### **4. Museums develop, protect and promote their collections and collections knowledge for the benefit of their audiences.**

#### **Museum Accreditation**

NIMC manages and administers the Museum Accreditation Scheme in partnership with Arts Council England (ACE); Museum, Archives and Libraries (a division of the Welsh Government); and Museums Galleries Scotland. DfC internal audit reviewed NIMC's administration of the Museum Accreditation Scheme in 2023-24, arriving at a satisfactory outcome, with no associated findings. Throughout the year NIMC attended Accreditation Partner meetings, Panel meetings, and contributed to the review of the UK Accreditation Guidance.

During 2023-24 pipeline cases that remained from the pandemic pause were completed. The Accreditation cycle of returns was then reinstated according to the schedule agreed between NIMC and Arts Council England, based on the original five year cycle. The first batch of eight museums were invited in December 2022 to make Accreditation Returns by the end of June 2023. Three of the invited museums were granted deadline extensions to October 2023. Once received, applications were reviewed and assessed as follows:

- The Police Museum made a return based on required actions from their Provisional Accreditation, were assessed, and subsequently awarded Full Accreditation.
- The Siege Museum applied for the first time, was assessed, and received Full Accreditation.
- HMS Caroline also applied for the first time, as they are governed by National Museums of the Royal Navy, they were assessed by ACE as a National Museum and received Full Accreditation.
- Museum at the Mill and Craigavon Museum were removed from the scheme due to closure.
- Sentry Hill was removed from the scheme due to no return provided for Required Actions and disengagement with the scheme.
- Return applications from NI War Memorial, North Down Museum, and Armagh County Museum, were assessed, and these museums retained Full Accreditation.
- Return applications from the Inniskillings Museums and Royal Irish Fusiliers Museum were assessed, and status changed to Provisional Accreditation. Returns against their required actions are to be submitted in 6 and 12 months respectively.
- An eligibility questionnaire was received on behalf of Arthur Cottage, upon assessment it was confirmed eligible and given Working Towards Accreditation status.
- One further eligibility questionnaire was received from Benburb Priory Library and Museum, which is currently under review.
- The cycle of assessments will continue into 2024-25.

Currently there are 42 accredited museums in the scheme, 36 of which are local museums holding Full Accreditation and two holding Provisional Accreditation status. There are two local museums with an eligible status that are 'Working Towards Accreditation'.

#### **Advice and Guidance**

NIMC continued to provide members with advice and guidance throughout 2023-24. This mostly focused on accreditation, training and information regarding conservation and other specialist services.

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## **Report of the Directors for the year ended 31 March 2024 (continued)**

Specific examples included: providing guidance to the Siege Museum, Police Museum, the Regimental Museums, and Newry, Mourne and Down Museums on matters pertaining to accreditation; providing advice on eligibility to Arthur Cottage, Ulster Aviation Society, Benburb Priory and Conway Mill; and delivery of the Playful Museums Festival in conjunction with a range of local museums. Support and advice were also provided to museums not currently within the Museum Accreditation scheme.

NIMC provided three onsite consultations with museums relating to their schools, learning and/or early years programming. These museums were HMS Caroline, NI War Memorial (NIWM) and the Argory (National Trust). The Development Officer interviewed staff, explored learning and public spaces and reviewed the learning and community programmes. Following the visits and interviews, a consultation report was provided, including a range of strategic and operational recommendations to improve service provision. The Learning Officer at NIWM did not feel confident working with early years. During the consultation, the Development Officer made suggestions about gallery changes that would increase safety and mitigate sensory issues. The NIWM Learning Officer requested a shadowing exercise to explore how to introduce wartime topics to an under 5. A Development Officer visited the museum with their own child to help the NIWM Learning Officer build confidence and to explore the early years curriculum, learning styles and physical needs of under 5s.

### **Esmé Mitchell Trust - Collecting for the Future**

In 2019 NIMC was awarded funding programme from the Esmé Mitchell Trust to deliver the 'Collecting for the Future' grant scheme, which supports museums to acquire new items for their collection.

Collecting for the Future supports accredited museums to acquire:

- Objects that will enrich and strengthen their collections.
- Objects that enhance new areas of collecting.
- Objects representing the culture and artistic achievements and experiences of Northern Ireland.

Two final applications were received during 2023-24, and funding was approved for both applicants.

<b>Museum</b>	<b>Purchase</b>	<b>Amount Awarded</b>
Carrickfergus Museum	Acquisition of Portrait of Jane Anne Clements Nicolay.	£1,000
Irish Linen Centre and Lisburn Museum	258 point papers from the factory of Ewart Liddell, Donaghcloney, Co. Down	£600
	<b>TOTAL</b>	<b>£1,600</b>

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## Report of the Directors for the year ended 31 March 2024 (continued)

### Re:Model Phase 2

NIMC was selected to participate in the Thrive programme Re:Model Phase 2, which aimed to build organisational resilience within the heritage sector by matching participant organisations with mentors that will undertake a body of work in conjunction with the organisation. Starting in February 2023, the NIMC team met monthly the CEO of Thrive to review aspects of NIMC's service provision. The goal was to improve the organisational resilience of NIMC by developing a more robust evaluation framework for NIMC programmes, with the programme running for one year. Involvement in the programme led to an improved relationship with Thrive, as well as recommendations on streamlining communications, and project evaluations.

## 5. Museums contribute to economic and social recovery.

### Advocacy

Advocacy is a critical function of NIMC, underpinning a well resourced and productive local museum sector in Northern Ireland. A series of Advocacy Goals was developed in 2023-24, with the aim of developing and promoting public benefits arising from NIMC and museum members:

1. **Protect, value and invest in local museums.** We want Government and Local Authorities to be good stewards of museum heritage assets and to maximise their value to the public through appropriate levels of long-term investment, protection and support.
2. **Develop a new Museums Policy.** There is a need to thoroughly review and redevelop a Museums Policy that is ambitious, innovative and recognises museums as critical agents for societal change. NIMC will work with stakeholders to ensure that a new Museums Policy is developed following extensive consultation and co-creation.
3. **Invest in Research.** NIMC will make the case for a fully-funded research programme to assess and develop the impact of museums in delivering public benefits for all in Northern Ireland.
4. **Support NIMC and museums to deliver public benefits.** The NIMC budget has suffered from significant year on year cuts, which now means that the organisation is operating on a core deficit budget. This is not sustainable and limits sectoral growth. We will seek the necessary uplifts to NIMC budgets to ensure that we are able to support the sector.
5. **Formally integrate local heritage throughout the Northern Ireland curriculum.** By leveraging local assets, and partnerships between schools and museums, the curriculum could be enriched to support community building and social cohesion.

Significant progress was made on two of the five advocacy goals. In April 2024, it was announced that DfC had begun to consult in preparation for the development of a new Museums Policy. This is particularly important to NIMC and our museum members, as an agreed policy position will ensure that form can follow function should NIMC become involved in the ongoing Arm's Length Body Review.

Advocacy Goal 5 (Formally integrate local heritage throughout the Northern Ireland curriculum) was adopted by the Independent Review of Education in Northern Ireland, featuring in the final report (Investing in a Better Future – Volume 2, item 2.115). This recommendation was made directly by NIMC to the Independent Review of Education, within a consultation meeting of the Culture, Arts and Heritage Strategy Taskforce, underpinning a recommendation for new policy:

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## **Report of the Directors for the year ended 31 March 2024 (continued)**

*“...museums and local heritage assets can be used to build upon and enrich the existing curriculum, but they could do more to educate local learners about cultural heritage; this would help to build community, a sense of identity and social cohesion. Local heritage should be formally integrated throughout the curriculum (a new policy is required). This may engage more learners including disadvantaged learners and allow them to connect with their local community”* (Investing in a Better Future, Independent Review of Education).

Having this recommendation made firmly within both the Culture, Arts and Heritage Strategy, and the Independent Review of Education in Northern Ireland, provides us with a firm foundation from which to lobby Government for a new policy impetus.

The Museum Trends sectoral survey was launched in 2023-24 (to review the 2022-23 financial year), for the first time since 2015. The goal of reintroducing the survey was to underpin a data-driven advocacy programme through annual surveys. Survey outcomes will be published, and will inform the development of advocacy plans and goals for subsequent years. Museum Trends data will also support the development of a new Museums Policy.

### **Collaboration with the University Sector**

NIMC continued to develop collaborative partnerships with the university sector throughout 2023-24. This focused on two areas: (i) coordinating university student placements within local museums; and (ii) developing collaborative research projects. These activities promoted the development of a diverse and vibrant knowledge and skills economy in support of local museums.

#### **University Placements**

NIMC sought to coordinate student placement opportunities for local museums by collating details of all opportunities and providing them by email, social media and via an online Let's Talk: Student Placement event.

The online event featured four talks. 'Cabinets of Curiosity' by Dr Elaine Farrell (Queen's University Belfast), 'MA Public History Student Internship Programme' by Becky Cruze (Queen's University Belfast), 'Insight Placement' by Joanne Doherty (Stranmillis University College) and 'Student Placement Programme' by Professor Elizabeth Crooke (Ulster University) and Sara Cathcart (MA Student, Ulster University).

NIMC listed available placement opportunities on the monthly Museum Beat emails and offered to liaise between interested museums and the universities. NIMC assisted one student from Stranmillis University College to secure a placement at NI War Memorial.

### **30 for 30 Membership Offer**

To celebrate 30 years since the creation of the NIMC, a 30 for 30 membership offer was created in 2023-24.

The offer was open to students and/or those facing potential barriers to the sector related to disability, ethnicity, socio-economic background and/or gender identity or sexual orientation (LGBTQ+). Applicants were not required to provide details of these barriers, but those applying as a student were asked to show evidence of a student card or institutional email address.

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## **Report of the Directors for the year ended 31 March 2024 (continued)**

Applicants were provided with an individual membership for one year that provided access to full member benefits. The offer was promoted on the NIMC website, social media and mail outs. Information about the offer was sent to Ulster University, Queen's University Belfast and Stranmillis University College, to circulate amongst staff and students.

Throughout the year, reminders of the opportunity were sent to ensure that students in the new academic year were informed, and a Development Officer promoted the opportunity at a Museums Association (MA) - Museum Conversations event on how to advocate for your museum on Wednesday 20 September. Many of the applicants went on to attend Let's Talk's and free members-only training.

### **Evaluating and Improving Services**

NIMC undertook reviews of existing areas of the business over the course of 2023-24 to ensure that we are delivering a quality, relevant and sustainable service.

NIMC last undertook the 'Museum Trends' sectoral survey in 2015, which was then published in 2016. This survey provides NIMC, DfC and other stakeholders with contemporary data on the local museum sector and forms a critical component of NIMC's advocacy function. To support the development of a new annual survey, NIMC commissioned Quarto and Thrive to undertake an independent review of the Museum Trends 2015 survey, and to benchmark that survey against comparators. This process involved comprehensive consultation with NIMC members, resulting in a report and recommendations that will be factored into a reviewed survey for 2022-23. The consultation and review process extended into 2024, with the final revised survey now completed and data analysis underway, with a final report to follow.

NIMC also have a range of policies and procedures to ensure that there is clear guidance in place for its operation and delivery of services. These are regularly reviewed and updated.

The following policies and procedures were updated in 2023-24:

- Business Continuity Plan
  - Procurement Policy
  - Credit Card Policy
  - Fraud and Bribery Prevention Policy
  - Information Technology Security
  - Raising Concerns Policy
  - Complaint Policy
  - Financial Procedure
  - Risk Management Strategy
  - Gifts and Hospitality Policy
  - Codes of Conduct: Board & Staff
  - Audit and Risk Assurance Terms of Reference
  - Disability Action Plan
  - Memorandum of Terms of Occupation – National Museums NI
  - Business Planning Committee Terms of Reference
  - Grant Policy
  - Grant Procedures
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## **Report of the Directors for the year ended 31 March 2024 (continued)**

### **Connected**

During 2023-24 NIMC maintained membership and active participation with relevant organisations to raise the national and international profile of NIMC and gain wider project and support opportunities for our members. NIMC was represented within a panel discussion at the MA Members meeting in June 2023. NIMC representatives attended the MA conference in-person and online in November 2023, and represented Northern Ireland at MA stakeholder events in February 2024. As well as collaborating with the Irish Museums Association on the Education and Outreach Forum in May 2023, NIMC delivered two joint evaluation training sessions for NIMC and IMA members. Development Officers also contributed to the ICOM UK conference planning steering group in preparation for the 2024 conference in Belfast. NIMC were consulted on the Sensational Museum project and supported the inclusion of Northern Ireland local museum professionals in their workshop on 12 January 2024.

NIMC continues to work with the Natural History Museum (NHM) Fixing Our Broken Planet programme to involve Northern Ireland local museums in their community of practice, including an in-person event in Northern Ireland in 2024. NIMC staff attended a visit to Armagh museums in early February 2024 with NHM representatives, to build relationships between NHM, NIMC and several local museums.

The Development Officer (Museums and Collections) continues to serve on the Museum Standard Programme for Ireland (MSPI), attending two panels per year and maintaining knowledge sharing between the accreditation schemes.

### **Contracts and Service Level Agreements**

Financial Support Services and IT Support Services are contractually outsourced.

NIMC has a Service Level Agreement (SLA) with Libraries NI for HR Support Services.

NIMC continues to seek shared services in support of business efficiency.

### **Governance and Accountability**

In line with the requirements and guidance provided, NIMC has reported in full on the governance of the company during 2023-24 through the Governance Statement which follows.

NIMC operates in a transparent manner, with the website carrying information on the company and the Board of Directors.

As a membership organisation, NIMC is responsive to the sector, providing leadership and advocacy to advance its interests. The Board of Directors reported to NIMC's membership at the Annual General Meeting held on 26 September 2023.

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## **Report of the Directors for the year ended 31 March 2024 (continued)**

### **Statement of Directors' Responsibilities**

The Board of Directors has overall responsibility for ensuring that NIMC has appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- NIMC is operating efficiently and effectively;
- It maintains a Fraud Prevention Policy and Response Plan;
- Its assets are safeguarded against unauthorised use or disposition;
- Proper records are maintained, and financial information used by NIMC or used for publication is reliable; and
- That NIMC complies with relevant laws and regulations.

Company and charity law require the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs and of the surplus or deficit for that period. In preparing those statements, the Board of Directors has:

- Selected suitable accounting policies and then applied them consistently;
- Made judgments and estimates that are reasonable and prudent;
- Stated whether applicable accounting standards have been followed, subject to any material departures, disclosed and explained in the financial statements; and
- Prepared the financial statements on the going-concern basis.

In preparing the annual report and financial statements of NIMC, the Board of Directors has adopted the provisions of the Charities Statement of Recommended Practice (SORP) Financial Reporting Standard (FRS) 102.

### **Financial Review**

It is the view of the Board of Directors that NIMC operated prudently and effectively within the parameters of the financial resources which were available to it. The Board of Directors formally monitors the financial position of NIMC at least on a quarterly basis, at its scheduled meetings.

NIMC operates with limited cash reserves; DfC is aware of this position.

NIMC operates within the framework of Managing Public Money NI (MPMNI) and, notwithstanding the issues outlined in the Governance Statement, operates on the basis of not drawing down cash resources from its funders in advance of need.

The financial allocation to NIMC from DfC for 2023-24 was £233,000. Subsequently, NIMC was allocated an additional £2,000 to cover IT equipment and £8,000 towards the uplift in salaries. But this was not drawdown in the year. NIMC had £6,555 that was carried forward towards the current year budget due to underspend on the website grant. The total drawdown for 2023-24 was therefore £226,000.

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## **Report of the Directors for the year ended 31 March 2024 (continued)**

### **Plans for the Future**

The NIMC Board of Directors has agreed the key components of its planned activity for 2023-24, which aim to address identified statutory obligations, deliver the draft Programme for Government, the Outcomes Delivery Plan, the Northern Ireland Museums Policy, the DfC Strategy, “Building Inclusive Communities” and the strategic themes within the NIMC Corporate Strategy 2022-25. These activities include the delivery of:

- Guidance and support to local museums regarding the UK Museum Accreditation Scheme.
- Administering the UK Museums Accreditation Scheme in Northern Ireland.
- Supporting audience development including increasing the number and diversity of people accessing and engaging in cultural activities.
- Administer the *Collecting for the Future* grant programme.
- Support to local museums through grant programmes, where possible.
- Undertake advocacy in support of local museums.
- Undertake research that will capture and communicate the impact of museums across society.
- Continuous professional development, skills development, building resilience and capacity for those working and volunteering in the sector.
- Assistance to local museums in developing learning and outreach programmes.
- Devising plans to address issues concerning collections storage, security, care and documentation, and audience development at local museums.
- Promoting and increasing awareness of museums and their positive social and economic impact on Northern Ireland’s society.
- Deliver the Disability Action Plan.
- Advice and information to the heritage sector and the public generally.

### **Personnel matters**

The Business Planning Committee oversees all NIMC personnel matters. Employees have been consulted on matters of concern to them by means of regular staff meetings and have been kept informed on specific matters by management. NIMC reviewed and developed a new policy and procedures for the annual evaluation of staff performance and appraisal, as well as the upward feedback for senior management and the Board of Directors.

NIMC operates several detailed policies in relation to personnel matters including:

- Equal Opportunities
- Health and Safety
- Harassment in the Workplace
- Grievance
- Raising Concerns
- Staff appraisal

NIMC policies are in alignment with those areas covered in the Northern Ireland Civil Service (NICS) Handbook: <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-handbook>

In accordance with the Equal Opportunities Policy, NIMC has long established fair employment practices in the areas of recruitment, selection, retention and training of staff.

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**Report of the Directors for the year ended 31 March 2024 (continued)**

**Political and Charitable Donations**

NIMC made no political or charitable donations during the 2023-24 year (2022-23: nil).

**Auditors**

The statutory audit of NIMC was undertaken by the Northern Ireland Audit Office's (NIAO) Comptroller and Auditor General.

So far as the Directors are aware, there is no relevant audit information of which NIMC's auditors are unaware, and we have taken all the steps that we ought to have taken as Directors in order to make ourselves aware of any relevant audit information and to establish that NIMC's auditors are aware of that information.

By order of the Board of Directors



**Johnathan Dalzell**  
**Accounting Officer**

**DATE: 27/06/24**



**Nora Douds**  
**Chair**

**DATE: 27/06/24**

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## **Remuneration and Staffing Report**

### **Remuneration Policy**

NIMC is a Non-Departmental Public Body, and Arm's Length Body of the DfC. As such, it is subject to the pay remit for the Northern Ireland Civil Service (NICS), including senior civil servants (SCS), which is normally approved by the Minister of Finance. Following the Secretary of State for Northern Ireland's 27 April 2023 Written Ministerial Statement (WMS) on the budget, the Northern Ireland public sector pay policy guidance was published on 31 May 2023 in FD (DoF) 05/23. This was subsequently updated on 12 March 2024 in FD (DoF) 04/24 to reflect the return of Executive Ministers and revised departmental budgets.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS non-industrial staff, including SCS, for 2023/24 has been finalised and is due to be paid in June 2024. The 2023/24 pay award for NICS industrial staff has also been finalised and is due to be paid in May 2024.

The pay of NICS staff is based on a system of pay scales for each grade, including SCS, containing a number of pay points from minimum to maximum, allowing progression towards the maximum based on performance.

### **Service Contracts**

The Civil Service Commissioners (Northern Ireland) Order 1999 requires Civil Service appointments to be made on merit on the basis of fair and open competition. The [Recruitment Code](#) published by the Civil Service Commissioners for Northern Ireland specifies the circumstances when appointments may be made by exception to merit.

Unless otherwise stated, the officials covered by this report hold appointments that are open-ended. Early termination, other than for misconduct, would result in consideration of the individual receiving compensation as set out in the Civil Service Compensation Scheme.

### **Staff Profile, Turnover and Remuneration (audited)**

During 2023-24 NIMC had four staff on payroll. At 31 March 2024 four staff were on payroll, comprising three females and one male. The profile of the Directors of the Company at that date was eight female and four male.

Staff turnover for the year 2023-24 was 0% (2022-23 was 75%).

The staff costs of NIMC during 2023-24 was as follows:

	<b>2024</b>	2023
	<b>£</b>	£
Wages and salaries	<b>152,008</b>	151,716
Redundancy	-	9,950
Social security costs	<b>9,825</b>	8,907
Other pension costs	<b>44,873</b>	41,327
	<b><u>206,706</u></b>	<u>211,900</u>

No remuneration was paid to the Board of Directors of the company. The total of Board of Directors' expenses reimbursed by the company during the year was £105 (2022-23: £478).

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## Remuneration and Staffing Report (continued)

### Salary and pension entitlements

The following sections provide details of the remuneration and pension interests of the senior management of NIMC.

### Total remuneration (audited)

	2023-24					2022-23				
	Salary £'000	Bonus payments £000	Benefits in kind (to nearest £100)	Pension Benefits <sup>1</sup> (to nearest £1,000)	Total <sup>2</sup> £000	Salary £'000	Bonus payments £000	Benefits in kind (to nearest £100)	Pension Benefits* (to nearest £1,000)	Total £000
J Dalzell Chief Executive (From 01/05/22)	55-60	-	-	22	75-80	45-50 (50-55 full time equivalent)	-	-	22	65-70 (70-75 full time equivalent)

<sup>1</sup>The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decrease due to a transfer of pension rights.

<sup>2</sup>Total remuneration for 2023-24 includes the accrued pay award.

### Salary

“Salary” includes gross salary, overtime and any other allowances to the extent that it is subject to UK taxation and any severance or ex gratia payments. This report is based on accrued payments made by NIMC and thus recorded in these accounts.

### Fair Pay Disclosures (Audited Information)

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation’s workforce.

The banded remuneration of the highest-paid officer in NIMC in the financial year 2023-24 was £55,000 – £60,000 (2022-23; £50,000 - £55,000). The relationship between the mid-point of this band and the remuneration of the organisation’s workforce is disclosed below.

2023-24	25 <sup>th</sup> Percentile	Median	75 <sup>th</sup> Percentile
Total remuneration (£)	33,183	36,116	38,201
Pay ratio	1.7:1	1.6:1	1.5:1

2022-23	25 <sup>th</sup> Percentile	Median	75 <sup>th</sup> Percentile
Total remuneration (£)	28,731	32,328	32,893
Pay ratio	1.8:1	1.6:1	1.6:1

### Bonuses

Bonuses relate to the performance in the year which they become payable to the individual. No bonuses were paid in the year 2023-24 (2022-23 £nil).

### Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated

## Remuneration and Staffing Report (continued)

by HM Revenue and Customs as a taxable emolument. There were no benefits in kind during the financial year.

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions. Total remuneration excludes the accrued pay award for 2023-24, as it has not yet been approved.

In 2023-24, no employees (2022-23; 0) received remuneration in excess of the highest-paid officer.

Remuneration ranged from £30,068 to £56,706 (2022-23; £20,141 to £52,026).

Reporting bodies are also required to disclose the percentage change from the previous financial year in the:

- a) salary and allowances, and
- b) performance pay and bonuses

of the highest paid director and of their employees as a whole.

The percentage changes in respect of NIMC are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year.

<b>Percentage change for:</b>	<b>2023-24 v 2022-23</b>	<b>2022-23 v 2021-22</b>
Average employee salary and allowances	12.11%	5.37%
Highest paid director's salary and allowances	0.00%	0.00%

### Pension benefits (audited)

	<b>Accrued pension at age 60 as at 31/3/24 and related lump sum</b>	<b>Real increase in pension sum at age 60 and related lump sum</b>	<b>CETV at 31/3/24</b>	<b>CETV at 31/3/23</b>	<b>Real increase in CETV</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>J Dalzell</b> (Chief Executive)	0-5	0-2.5	51	34	11

### NICS Pension arrangements

Pension benefits are provided through the NICS pension schemes which are administered by Civil Service Pensions (CSP).

The alpha pension scheme was initially introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of members of the Classic, Premium, Classic Plus and Nuvo pension arrangements (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)]) also moved to alpha from that date. At that time, members who

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## **Remuneration and Staffing Report (continued)**

on 1 April 2012 were within 10 years of their normal pension age did not move to alpha (full protection) and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age (tapered protection).

### McCloud Judgement

In 2018, the Court of Appeal found that the protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the basis of age. As a result, steps are being taken by DoF to remedy those 2015 reforms, making the pension scheme provisions fair to all members. Some active members will have seen changes from April 2022.

The remedy is made up of two parts. The first part was completed last year with all active members now being members of alpha from 1 April 2022, this provides equal treatment for all active pension scheme members.

The second part is to put right, 'remedy,' the discrimination that has happened between 2015 and 2022. We are currently working on new scheme regulations and processes in readiness for this.

It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relate to the alternative schemes e.g., legacy PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' (legacy scheme) or alpha. Scheme regulations made in March 2022, closed the PCSPS(NI) to future accrual from 31 March 2022, and all remaining active PCSPS(NI) members (including partially retired members in active service) moved to 'alpha' from 1 April 2022. This completed Phase One to remedy the discrimination identified by the Courts. Any pension benefits built up in the legacy scheme prior to this date are unaffected and PCSPS(NI) benefits remain payable in accordance with the relevant scheme rules. Phase Two will see the implementation of the Deferred Choice Underpin. That is, giving eligible members a choice between legacy scheme and alpha scheme benefits for service between 1 April 2015 and 31 March 2022. At this stage, allowance has not yet been made within CETVs for this remedy. Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available at <https://www.finance-ni.gov.uk/publications/dof-resource-accounts>.

Alpha is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current accrual rate is 2.32%.

From 1 April 2015, all new entrants joining the NICS can choose between membership of alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (Partnership Pension Account).

### Information on the PCSPS(NI) – Closed Scheme

New entrants who joined on or after 30 July 2007 were eligible for membership of the legacy PCSPS(NI) Nuvos arrangement or they could have opted for a Partnership Pension Account. Nuvos was also a CARE arrangement in which members accrued pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate of accrual was 2.3%.

Staff in post prior to 30 July 2007 were eligible to be in one of three statutory based 'final salary' legacy defined benefit arrangements (Classic, Premium and Classic Plus). From April 2011, pensions payable under these arrangements have been reviewed annually in line with changes in the cost of living. New entrants who joined on or after 1 October 2002 and before 30 July 2007

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## **Remuneration and Staffing Report (continued)**

will have chosen between membership of Premium or joining the Partnership Pension Account.

Benefits in Classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For Premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike Classic, there is no automatic lump sum (but members may give up (commute) some of their

pension to provide a lump sum). Classic Plus is essentially a variation of Premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per Classic.

### Partnership Pension Account

The Partnership Pension Account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. The Scheme Pension age is 60 for any pension accrued in the legacy Classic, Premium, and Classic Plus arrangements and 65 for any benefits accrued in Nuvos. Further details about the NICS pension schemes can be found at the website <https://www.finance-ni.gov.uk/landing-pages/civil-service-pensions-ni>.

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2023 was 6.4% and HM Treasury has announced that public service pensions will be increased accordingly from April 2024.

Employee contribution rates for all members for the period covering 1 April 2024 – 31 March 2025 are as follows:

### **Scheme Year 1 April 2024 to 31 March 2025**

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
From	To	From 1 April 2024 to 31 March 2025
£0	£26,302.49	4.6%
£26,302.50	£59,849.99	5.45%
£59,850	£160,964.99	7.35%
£160,965 and above		8.05%

### **Cash Equivalent Transfer Values**

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate

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## **Remuneration and Staffing Report (continued)**

to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values)

Regulations 1996 (as amended) and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

### **Real increase in CETV**

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

### **Compensation for Loss of Office (Audited)**

No compensation was paid in the year.

### **Sickness Absence**

NIMC had an overall sickness absence rate of four days lost per employee in 2023-24. Annual sickness absence figures can be found in the "Sickness Absence in the Northern Ireland Civil Service 2023/24" report at Sickness Absence in the Northern Ireland Civil Service 2023/24 | Northern Ireland Statistics and Research Agency ([nisra.gov.uk](http://nisra.gov.uk)). Figures for the 2023/24 financial year will be published by the end of June 2024.

During 2023-24, NIMC had no expenditure on consultancy and had no off-payroll engagements requiring assessment in line with IR35 conditions.

### **Staff Policies**

NIMC is committed to the development of its staff and to policies that enable them to contribute to the performance and long-term effectiveness of the organisation.

In particular, NIMC:

- follows the NICS Policy that all eligible persons shall have equal opportunity for employment on the basis of their ability, qualification and aptitude for the work;
- gives equality of opportunity when considering applications from disabled persons, in compliance with all existing legislation with regard to disabled employees;
- recognises the benefit of keeping employees informed of the progress of the business and of involving them in the company's performance; and
- regularly provides employees, through meetings and notices, with information regarding the financial and economic factors affecting the performance of the company and on other matters of concern to them.

All of NIMC's policies are agreed by the Board of Directors and are accessible to all members of staff.

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## **Remuneration and Staffing Report (continued)**

### **Staff Engagement**

NIMC did not participate in the Civil Service People Survey and due to NIMC having a small number of employees, no internal people surveys were completed. However, employees are afforded regular opportunity to raise concerns with management.



**Johnathan Dalzell**  
**Accounting Officer**

**DATE: 27/06/24**

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## **Governance Statement for the year ended 31 March 2024**

### **Introduction**

As Accounting Officer for NIMC, it is my responsibility to ensure that a sound system of governance and internal control is maintained that supports NIMC in pursuing its overall aims and objectives, which are predicated upon the Northern Ireland Executive's draft Programme for Government, the Outcomes Delivery Plan, the Northern Ireland Museums Policy, and upon various priorities of DfC.

### **Remit**

NIMC was established in 1993 by order of the Minister for Education and is constituted as a company limited by guarantee (without share capital) and has charitable status. As such it operates under the Companies Act 2006 and associated subsequent legislation. NIMC is not a Statutory Agency and does not carry out its functions on behalf of the Crown, however, for policy and administrative purposes, NIMC is classified as a Non-Departmental Public Body of DfC, through which it received most of its funding.

Government has approved NIMC's overall aim of supporting local museums in Northern Ireland to maintain and improve their standards of collections care and services to the public and to promote a coherent framework of museum provision.

### **Compliance with Corporate Governance Code**

NIMC, in so far as it is relevant for a NDPB, complies with the Corporate Governance Code for Central Government Departments 2017.

### **Governance Framework**

NIMC is in compliance with the Code of Good Practice 2013, issued by DoF, concerning corporate governance in central government departments. While the Code does not apply to NDPBs, NIMC operated within its principles during the financial year 2023-24.

NIMC is governed by a Board of Directors comprising between seven and 15 members. Board members serve on a voluntary basis and are normally appointed for a period of three years. Directors are drawn from various bodies and constituencies as follows:

- The Minister of the DfC has the right to nominate three Directors;
- Local Government Councils that operate an Accredited Museum have the right to nominate three Directors;
- The Northern Ireland Regional Museum Curators Group has the right to nominate three Directors;
- The Independent and service museums have the right to nominate two Directors;
- Queen's University, Belfast and Ulster University have the right to nominate one Director;
- National Museums Northern Ireland may nominate one Director; and
- Other Directors may be co-opted.

The Board of Directors report to the NIMC membership at the Annual General Meeting, which is held in September each year.

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## **Governance Statement for the year ended 31 March 2024 (continued)**

### **The Role of the Board of Directors and Governance Framework**

The Board of Directors has the corporate responsibility for ensuring that NIMC effectively and efficiently fulfils its aims and objectives while being mindful of its statutory authority and obligations. To this end, the Board of Directors:

- Establishes the overall strategic direction of NIMC within the determined policy and resources framework;
- Monitors the performance of NIMC as it pursues its aims and objectives;
- Observes the highest standards of propriety, particularly in relation to corporate governance and the stewardship of public funds;
- Operates within the limits of its statutory authority and any delegated authority agreed with the DfC, and in accordance with any other conditions relating to the use of public funds;
- Takes account of the views and opinions of the NIMC membership in devising the work of NIMC;
- Takes account of any guidance issued by the DfC when reaching its decisions;
- Establishes a committee structure, including an Audit and Risk Assurance Committee, to assist in carrying out the work of NIMC; and
- Appoints, and monitors, the performance of NIMC's Accounting Officer.

In carrying out these functions the Board of Directors usually meets four times a year, during March, June, September and December. During 2023-24 three of these meetings were held in person, at various museum member sites, with one meeting held online.

The Directors of the Board do not receive remuneration for their service to NIMC.

A system of internal control is maintained, which includes the formulation of policies and procedures relating to: fraud prevention; raising concerns and the requirements of the Bribery Act 2010; financial planning; staff performance; procurement; the freedom of information and data management; risk management; business planning and performance. These, and other associated matters, are scrutinised by NIMC's Board of Directors at each of its meetings and are the focus of discussions at the bi-annual accountability meetings held between the NIMC Accounting Officer and DfC.

NIMC retains the services of the Internal Audit Service (DfC) to provide internal audit services, with external audit being undertaken by the Northern Ireland Audit Office (NIAO).

The aim of the system of internal control is to manage the risks to a reasonable level, rather than seek to eliminate all the risks that NIMC faces in undertaking its remit and duties.

### **The Work of the Board of Directors and its Committees**

Mindful of its statutory obligations, the Board of Directors delegates the operation and monitoring of the governance framework to management, together with the day-to-day operation of NIMC. However, it reserves particular matters for decision by the Board of Directors, including issues of corporate strategy; key strategic objectives and targets; major decisions involving the use of financial and other resources; and personnel issues including key appointments and standards of conduct. At each of its meetings the Board of Directors receive a report on the management and operation of NIMC from the staff.

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**Governance Statement for the year ended 31 March 2024 (continued)**

Currently the NIMC Board of Directors has two Committees, each having a Terms of Reference agreed by the Board:

- Audit and Risk Assurance Committee – deals with the strategic processes of audit, risk, control and governance.
- Grants Committee – assesses the requests for grant assistance (decisions on the allocation of NIMC acquisition grants up to £1,000 is delegated to the Chair).

The Board decided to pause the Business Planning Committee for a period of one year to form a task and finish working group, which would consider and progress discrete pieces of work. All Business Planning Committee work was passed in full to the Board, relating to corporate planning, business planning, staff appraisal and human resource matters.

To manage any conflicts or potential conflicts of interest, the Chair of each Committee asks those present at the start of each meeting if they are conflicted with any of the agenda items. Using this process, reported conflicts are noted in the minutes.

The Board of Directors

During 2023-24, the Board of Directors formally met on four occasions, with the Committees meeting at intervals between the Board meetings. The table below provides an overview of attendance at meetings of the Board of Directors throughout the year, with the number of meetings attended being set against the total number of meetings that the Director could have attended.

<b>Directors</b>	<b>Board of Directors</b>	
	<b>Actual</b>	<b>Possible</b>
Nora Douds	4	4
Paul Allison	3	4
Matthew McMahon	3	3
Brona Moffett	2	4
Elizabeth Crooke	2	3
Julie Andrews	2	4
Cllr John McClaughry	1	2
Cllr Christine Creighton	1	2
Jessica Hoyle	2	2
Jayne Clarke	3	4
Roisin Doherty	2	3
Cllr Kevin Savage	1	2
Nuala Toman	2	4
Leonie Hannan	1	1
Mark Kennedy	0	1
Kelly Robinson	0	1
Cllr Karen Douglas	0	2

The Board of Directors agree a Business Plan for each financial year, which sets out the actions, targets and the allocation of resources to be delivered in support of NIMC’s aims, the draft Programme for Government, Outcomes Delivery Plan and the Northern Ireland Museums Policy. The draft Business Plan is submitted to the DfC no later than the 31 January each year.

The NIMC Board of Directors did not receive any Ministerial Direction during 2023-24.

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## **Governance Statement for the year ended 31 March 2024 (continued)**

Standing agenda items for the quarterly meetings of the Board of Directors include written reports from the Director on the performance against the Business Plan targets, the financial performance, and governance compliance.

Notable aspects of the business conducted by the Board of Directors during 2023-24 included reviewing NIMC's governance documents, updating the organisation's policies, approving grant support for museums and consideration of the DfC Partnership Agreement.

### The Committees

The NIMC Audit and Risk Assurance Committee (ARAC) met on four occasions during the year. ARAC meetings are also attended by representatives of the NIMC internal and external auditors. ARAC activities included the review of various policies and procedures and the active management of corporate risks through the scrutiny of the Corporate Risk Register at each meeting. It also noted progress made in addressing the recommendations of auditors.

The Grant Committee met four times to assess the applications received from museums for support and to discuss prospective grant applications.

The Business Planning Committee met twice to consider business planning matters, before being paused by the Board for a period of one year on 26 September 2023.

The table below provides an overview of attendance at Committee meetings during 2023-24, with the number of committee meetings attended being set against the total number of meetings that the member could have attended.

<b>Audit and Risk Assurance Committee</b>		
	<b>Actual</b>	<b>Possible</b>
Julie Andrews (Chair)	4	4
Brona Moffett	4	4
Nuala Toman	4	4
Paul Allison	3	4
<b>Business Planning Committee</b>		
	<b>Actual</b>	<b>Possible</b>
Nora Douds (Chair)	2	2
Roisin Doherty (resigned)	1	2
Jayne Clarke	2	2
<b>Grant Committee</b>		
	<b>Actual</b>	<b>Possible</b>
Nuala Toman	2	2
Simon Hunter	1	2
Jessica Hoyle (appointed 26/09/2023)	0	0
Mark Kennedy (resigned 07/07/2023)	0	0
Elizabeth Crooke (appointed 20/09/2023)	1	2

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## **Governance Statement for the year ended 31 March 2024 (continued)**

### **Governance Issues**

#### Governance issues from last year closed

Two governance issues arose over the course of 2022-23: (i) according to MPMNI, non-standard transactions (like redundancy payments) require DfC approval. A redundancy payment was however sanctioned prior to DfC approval. Approval for the redundancy payment was granted retrospectively; and (ii) a portion of the capital budget associated with the development of a new corporate website was incorrectly drawn down in advance of need. The matter was disclosed to DfC and has now been resolved. The surplus budget draw down will be treated as deemed grant in aid for 2023-24.

#### Governance issues from last year still open

No matters to disclose.

#### New governance issues

No matters to disclose.

### **Independent Assurance**

In March 2024 the NIMC ARAC considered the final 'Internal Audit Annual Report 2023-24' received from DfC Internal Audit Service. The report provides an overall satisfactory opinion. Satisfactory opinions were provided for the areas of Procurement and Contract Management; Managing Conflicts of Interest; Raising Concerns Policy; Accreditation; and Corporate Governance.

The Comptroller and Auditor General certifies the NIMC accounts and provides an opinion on the financial statements and whether they have been properly prepared in accordance with UK Generally Accepted Accounting Procedures. A *Report to Those Charged with Governance* was also issued by the Northern Ireland Audit Office.

### **Operation and Performance**

#### Business Planning

During 2023-24 NIMC delivered a Business Plan that was structured around the corporate strategic themes. The Business Plan was framed around nine Key Performance Indicators (KPIs) for NIMC, which had been amended and increased from the seven KPIs in 2022-23. By the end of 2023-24, eight of the nine KPIs had been fully delivered or exceeded. KPI 7 related to undertaking and publishing the Museum Trends sectoral survey, which was reintroduced for the first time since 2015. The revised and updated Museum Trends survey was launched within the 2023-24 financial year, however the goal to analyse the survey data and publish a final report within the 2023-24 financial year was not achieved owing to delays in stakeholder feedback on the redeveloped survey, and additional delays in member submissions of completed surveys. As a result, the data will be analysed and published in the 2024-25 financial year.

#### Risk Management

NIMC identifies and evaluates risks to its business through its ARAC. ARAC received a quarterly risk assessment at each of its meetings, which identified the risk and how it would be treated and managed. Significant risks are escalated to the Board of Directors as and when it is deemed necessary.

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## **Governance Statement for the year ended 31 March 2024 (continued)**

The Corporate Risk Register identified six corporate risks that were continually reviewed throughout 2023-24.

Risk 1	There is a risk that recurring reductions in grant-in-aid will mean that NIMC will operate at a deficit by <b>April 2024</b> and is unsustainable as an independent organisation.
Risk 2	There is a risk that recurring reductions in grant-in-aid will severely reduce services to NIMC members by <b>April 2024</b> , resulting in a lack of support from members and the wider Northern Ireland museum sector.
Risk 3	The NIMC website was redeveloped in March 2023 to mitigate risks associated with the old website. There is a risk that unfamiliarity with the new Content Management System, or issues with hosting / website service provision may negatively impact on information availability and / or the user experience.
Risk 4	There is a risk that a reduced staffing complement will negatively impact NIMC's ability to deliver core functions.
Risk 5	The Arm's Length Body review represents a potential risk to the operational integrity of NIMC.
Risk 6	NIMC's current cloud file storage system relies on an open architecture that is weak on version control management and increases the risk of unintentional or malicious file deletion.

The Corporate Risk Register is reviewed by the DfC at bi-annual accountability meetings.

### Financial Planning

The financial allocation to NIMC from DfC for 2023-24 was £233,000. Subsequently, NIMC was allocated an additional £2,000 for IT Equipment and £8,000 towards the uplift in salaries.

### Procurement

NIMC maintains procedures regarding procurement. It continues to ensure that services and goods are procured in line with Managing Public Money Northern Ireland and related guidance by DoF.

### Prompt Payments

NIMC is committed to the prompt payment of bills for goods and services. The target for payment of bills is 30 days from receipt of an appropriate and valid invoice. For small and medium-sized enterprises (SMEs), the target is 5 days from receipt of invoices. Performance in this regard was monitored throughout the year, with 100% of bills being paid within the stipulated timeframe (2022-23 - 100%). 100% of payments were paid within the 30 day timeframe (2022-23 – 100%).

### Fraud

NIMC maintains policy and procedures relating to fraud prevention. In analysing fraud risk within NIMC, general payments, and those relating to grant assistance, were identified as the highest risk elements. No incidents of fraud or suspected fraud were identified in 2023-24. (2022-23: nil).

### Health and Safety

In line with the NIMC Health and Safety policy and procedures, various checks were undertaken during the year. No health and safety issues or concerns occurred during 2023-24. (2022-23: nil).

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## **Governance Statement for the year ended 31 March 2024 (continued)**

### Conflicts of Interest

NIMC maintains a Register of Interests of its Board of Directors and Accounting Officer. Declarations of interest are made and recorded at each meeting of the Board of Directors and its Committees. No associated issues arose during the year.

### Gifts and Hospitality

NIMC has a policy relating to gifts and hospitality. There was no gifts and hospitality declared by senior staff or Board members in 2023-24. (2022-23 – 1 declaration reported by the Chairperson). No gifts or hospitality was provided by NIMC in 2023-24.

### Freedom of Information and Data Management

NIMC did not receive any request under the Freedom of Information Act during 2023-24 (2022-23: one).

In compliance with the requirements of the Data Protection Act 2018, NIMC maintains an associated policy and procedures. NIMC is compliant with the GDPR. No issues concerning data loss or personal data related incidents occurred during the year (2022-23: nil).

### Safeguarding Children and Young People

NIMC has a Safeguarding Policy Statement. NIMC does not require its Board or staff members to undertake or participate in any 'regulated' or 'controlled' activity on its behalf. Consequently, staff members are not required to register with the Independent Safeguarding Authority under the vetting and barring arrangements. An AccessNI check is performed by new staff members on appointment.

## **Review of Effectiveness**

NIMC has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the staff that have responsibility for the development and maintenance of the governance environment, the reports and recommendations of Internal Audit, comments made by the external auditors and other review agencies.

In March 2024, an assessment of the Board of Directors performance was undertaken, drawing upon the *Unlocking your Board's full potential – Board Evaluation Questionnaire*, issued by the National Audit Office (NAO). This examined the Board of Directors' understanding of its remit and role, performance management, relationships with key stakeholders, propriety and fraud, project management, risk management and audit. It concluded that performance and effectiveness were satisfactory, that it was compliant with the principles of good practice of Corporate Governance Code, and that the quality of information and data made available to it was accurate and of a distinct and consistently high calibre.

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## **Governance Statement for the year ended 31 March 2024 (continued)**

### **Quality of Information**

Based on the control procedures noted and effective implementation of recommendations from internal and external reviews, the Board of Directors is content with the quality of the information and data that it receives.

### **Significant Control Weakness**

The Head of Internal Audit has provided a **Satisfactory** opinion in the 2023-24 Annual Assurance Report. There were no significant weaknesses arising this year.

### **Statement of Accounting Officer's Responsibilities**

The DfC has directed NIMC to prepare for each financial year resource accounts detailing the resources acquired, held or disposed of during the year and the use of resources by the organisation during the year. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of NIMC and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the Accounts Direction issued by DfC, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Accounting Officer of DfC has designated the Director of NIMC as Accounting Officer. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding NIMC's assets, are set out in *Managing Public Money* published by the HM Treasury.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that NIMC's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

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**Governance Statement for the year ended 31 March 2024 (continued)**

**Conclusion**

The information provided above gives an understanding of the internal control structure and stewardship of NIMC. The detail gives a sense of the risks and vulnerabilities encountered during the year and how these have been addressed, and from which I conclude that the systems of governance and internal control operated by NIMC are satisfactory.



**Johnathan Dalzell**  
**Accounting Officer**  
**DATE:** 27/06/24



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## **Membership of the Northern Ireland Museums Council at 31 March 2024**

NIMC is a membership organisation with three categories of member: Museum Member; Supporting Member; and Associate Member. NIMC had 81 members as of 31 March 2024 (2022-23; 89). In many cases, museum membership is held by a parent authority. The name of the museum is shown in brackets, where appropriate.

### **Museum Members**

This class of membership is open to accredited museums in Northern Ireland. Museum Members are entitled to professional support, training and grant-aid.

- Ards and North Down Borough Council (North Down Museum)
- Armagh City, Banbridge and Craigavon Borough Council (Armagh County Museum, Barn Museum, and F. E. McWilliam Gallery and Studio)
- Armagh Observatory
- Armagh Robinson Library and No. 5 Vicar's Hill
- Causeway Coast and Glens Borough Council (Ballycastle Museum, Ballymoney Museum, Coleraine Museum, Green Lane Museum, Limavady Museum)
- Derry City and Strabane District Council (Tower Museum)
- Downpatrick and County Down Railway
- Fermanagh and Omagh District Council (Fermanagh County Museum)
- Garvagh Museum
- Inniskillings Museum
- The Linen Hall
- Lisburn and Castlereagh City Council (Irish Linen Centre & Lisburn Museum)
- Mid and East Antrim Borough Council (Andrew Jackson Cottage and US Rangers Museum, Carrickfergus Museum and Mid-Antrim Museum)
- Milford House Collection
- Newry, Mourne and Down District Council (Down County Museum and Newry and Mourne Museum)
- Northern Ireland War Memorial Museum
- Police Museum
- Whitehead Railway Museum of Railway Preservation Society of Ireland
- Royal Irish Fusiliers Museum
- The National Trust (Address House, The Argory, Castle Ward, Florence Court, Hezlett House, Mount Stewart, Spring Hill)
- The Somme Association (Somme Museum)

### **Supporting Members**

This class of membership is open to Borough and District Councils in Northern Ireland that operate non-Accredited museums and to those that do not operate museum services. Membership of this category entitles councils to advice, information, training and assistance with feasibility and development studies.

There is currently one Supporting Member – Larne Museum (Mid and East Antrim Borough Council).

### **Associate Members**

This class of membership is open to the national and centrally funded accredited museums of Northern Ireland, other museums, and any agency, commercial company, individual or other body wishing to subscribe. Membership provides access to advice, information and training.

There are currently 44 Associate Members.

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## Accountability Report

### Losses and special payments (audited information)

#### Losses Statement

Detail of losses	2024		2023	
	Total number of losses	Total value of losses	Total number of losses	Total value of losses
Historical salary overpayment	-	-	1	£3,496

NIMC had no losses exceeding £250,000 (2022-23: £nil). However, NIMC had one loss in the prior year. Whilst this loss was less than the £250,000 reporting threshold, it has been disclosed for the purpose of good governance and transparency. There were no bad debt / membership income write offs during 2023-24 (2022-23 £nil).

#### Special Payments

NIMC had no special payments (2022-23: none) exceeding £250,000.

#### Other payments

NIMC has not made any other significant payments, including making gifts in the year to 31 March 2024 (2022-23: none).

#### Remote Contingent Liabilities (audited information)

NIMC has no remote contingent liabilities (2022-23: none).



**Johnathan Dalzell**  
**Accounting Officer**  
**DATE:** 27/06/24

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## **The Certificate and Report of the Comptroller and Auditor General to the Members of the Northern Ireland Museums Council**

### **THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY**

#### **Opinion on financial statements**

I certify that I have audited the financial statements of the Northern Ireland Museums Council (NIMC) for the year ended 31 March 2024 under the Companies (Public Sector Audit) Order (Northern Ireland) 2013. The financial statements comprise: the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes, including significant accounting policies. The financial reporting framework that has been applied in the preparation of the NIMC financial statements is applicable law and the United Kingdom accounting standards including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

I have also audited the information in the Remuneration and Staffing Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of the NIMC's affairs as at 31 March 2024 and of its total incoming resources and resources expended for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006.

#### **Opinion on regularity**

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

#### **Basis for opinions**

I conducted my audit in accordance with International Standards on Auditing (ISAs)(UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of NIMC in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

#### **Conclusions relating to going concern**

In auditing the financial statements, I have concluded that the NIMC's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the NIMC work I have performed, I have not identified any material uncertainties that relating to events or conditions that, individually or collectively, may cast significant doubt about on the NIMC's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for the NIMC is adopted in consideration of the requirements set out in the Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where

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## **The Certificate and Report of the Comptroller and Auditor General to the Members of the Northern Ireland Museums Council (continued)**

it anticipated that the services which they provide will continue into the future.

My responsibilities and the responsibilities of the Directors and Accounting Officer with respect to going concern are described in the relevant sections of this report.

### **Other Information**

The other information comprises the information included in the annual report other than the financial statements, the parts of the Remuneration and Staffing Report described in that report as having been audited and my audit certificate and report. The Directors and Accounting Officer are responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

### **Opinion on other matters**

In my opinion:

- the parts of the Remuneration and Staffing Report to be audited have been properly prepared in accordance with the Government Financial Reporting Manual;
- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

### **Matters on which I report by exception**

In the light of the knowledge and understanding of the NIMC and its environment obtained in the course of the audit, I have not identified material misstatements in the Report of the Directors. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Report of the Directors to be audited are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by law are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

### **Responsibilities of the Directors and Accounting Officer for the financial statements**

As explained more fully in the Statement of Statement of Directors Responsibilities, the Directors and the Accounting Officer are responsible for:

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## **The Certificate and Report of the Comptroller and Auditor General to the Members of the Northern Ireland Museums Council (continued)**

- preparing the Annual Report, which includes the Remuneration and Staffing Report, in accordance with the Companies Act 2006;
- the preparation of the financial statements and for being satisfied that they give a true and fair view;
- such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- assessing the NIMC's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the NIMC will not continue to be provided in the future.

### **Auditor's responsibilities for the audit of the financial statements**

My responsibility is to examine, certify and report on the financial statements in accordance with the Companies (Public Sector Audit) Order (Northern Ireland) 2013.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the NIMC through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included governing legislation, Companies Act 2006 and any other relevant laws and regulations identified;
  - making enquires of management and those charged with governance on NIMC's compliance with laws and regulations;
  - making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
  - completing risk assessment procedures to assess the susceptibility of the NIMC's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, expenditure recognition, and posting of unusual journals;
  - engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
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## **The Certificate and Report of the Comptroller and Auditor General to the Members of the Northern Ireland Museums Council (continued)**

- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate; and
- addressing the risk of fraud as a result of management override of controls by:
  - performing analytical procedures to identify unusual or unexpected relationships or movements;
  - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
  - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
  - investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

### **Report**

I have no observations to make on these financial statements.



Dorinnia Carville  
Comptroller and Auditor General  
Northern Ireland Audit Office  
106 University Street  
BELFAST  
BT7 1EU

2 July 2024

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## Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME &amp; ENDOWMENTS FROM:</b>					
Donations & legacies	3	227,000	76,135	303,135	325,433
Charitable activities	4	3,217	-	3,217	31,936
Other trading activities	5	<u>13,743</u>	<u>-</u>	<u>13,743</u>	<u>13,244</u>
<b>TOTAL INCOME</b>		<u><b>243,960</b></u>	<u><b>76,135</b></u>	<u><b>320,095</b></u>	<u><b>370,613</b></u>
<b>EXPENDITURE ON:</b>					
Charitable activities	6	<u>(263,856)</u>	<u>(90,854)</u>	<u>(354,710)</u>	<u>(346,752)</u>
<b>Total Expenditure</b>		<u><b>(263,856)</b></u>	<u><b>(90,854)</b></u>	<u><b>(354,710)</b></u>	<u><b>(346,752)</b></u>
<b>NET INCOME/ (EXPENDITURE)</b>	9	(19,896)	(14,719)	(34,615)	23,861
<b>TRANSFERS BETWEEN FUNDS</b>		5,369	(5,369)	-	-
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>20,797</u>	<u>32,466</u>	<u>53,263</u>	<u>29,402</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>6,270</b></u>	<u><b>12,378</b></u>	<u><b>18,648</b></u>	<u><b>53,263</b></u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**Balance sheet**

	Note	2024 £	2023 £
<b>Fixed assets:</b>			
Intangible assets	12	12,358	18,445
Tangible assets	13	4,367	8,430
<b>Current assets</b>			
Debtors	14	23,992	7,020
Cash at bank		<u>51,874</u>	<u>81,084</u>
Total current assets		75,866	88,104
<b>Liabilities</b>			
Creditors : Amounts falling due within one year	15	(73,943)	(61,716)
Net current assets		<u>1,923</u>	<u>26,388</u>
Total assets less current liabilities		<u>18,648</u>	<u>53,263</u>
<b>Total net assets</b>		<u>18,648</u>	<u>53,263</u>
<b>The funds of the charity</b>			
Restricted income funds	16	12,378	32,466
Unrestricted funds	17	<u>6,270</u>	<u>20,797</u>
<b>Total charity funds</b>		<u>18,648</u>	<u>53,263</u>

It is the view of the Board that an exemption from the audit requirements of Part 16 of the Companies Act 2006 is available under section 482 of that Act, since the company meets the DoF's definition of a non-profit making company and is subject to a public sector audit under the Companies (Public Sector Audit) (Northern Ireland) Order 2013, being an order issued under Article 5(3) of the Audit and Accountability (Northern Ireland) Order 2003. The Board therefore claims this exemption.

The Board of Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.

These financial statements have been approved by the Board of Directors on 27 June 2024 and signed on its behalf by:



**Nora Douds**  
**Chair**



**Johnathan Dalzell**  
**Director**

**Company registration: NI027735**



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## Statement of Cash Flows

	Note	2024 £	2023 £
<b>NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>23</b>	<b>(29,210)</b>	(6,534)
<b>CAPITAL EXPENDITURE</b>			
Payments to acquire tangible fixed assets		-	(6,025)
Payments to acquire intangible fixed assets		<u>-</u>	<u>(18,445)</u>
Net cash outflow from capital expenditure		<u>-</u>	<u>-</u>
<b>INCREASE / (DECREASE) IN CASH</b>	<b>24</b>	<b><u>(29,210)</u></b>	<b><u>(31,004)</u></b>

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## **Notes to the financial statements**

### **1. NATURE OF ORGANISATION**

The principal activity of the Museums Council is to support local museums in Northern Ireland. The Museums Council is a company limited by guarantee incorporated in Northern Ireland. The Museums Council's place of business is its registered office at 153 Bangor Road, Holywood, Co Down, BT18 0EU.

### **2. ACCOUNTING POLICIES**

#### **Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements also meet the disclosure requirements of the Government Financial Reporting Manual (FReM) and those issued by the DoF in so far as those requirements are appropriate.

#### **Incoming resources**

Income is recognised when the charity is legally entitled to, the income after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Income from government and other grants, whether 'capital' grants or 'resource' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specific service is deferred until the criteria for income recognition are met.

#### **Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes costs undertaken to further the purposes of the charity. Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs and travel expenses which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The basis on which support costs have been allocated are set out in the notes to the accounts.

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**Notes to the financial statements (continued)**

**2. ACCOUNTING POLICIES (continued)**

Governance costs include those incurred in the governance of NIMC and are primarily associated with constitutional, statutory requirements and strategic matters such as audit and accountancy, board expenses and printing financial statements. The salary and related overhead costs pertaining to the Accounting Officer and finance staff are apportioned between charitable activities and governance costs at a rate of 95% and 5% respectively.

**Fund accounting**

NIMC receives various types of funding which require separate disclosure. These are as follows:

- (a) unrestricted funds: funds which may be expended at the discretion of management in furtherance of the objects of NIMC; and
- (b) restricted funds: funds which are earmarked by the donor for specific purposes.

**Designated funds**

Within unrestricted funds NIMC may designate a part of its reserves for particular purposes. Designated funds relate to incoming resources in the current and previous years, which are allocated to fund specific activities in future accounting periods.

**Intangible fixed assets**

Intangible fixed assets are stated at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website - Amortised over 3 years

**Fixed assets**

Tangible fixed assets are stated at valuation.

The costs of all fixed assets of NIMC are restated annually to reflect their current value using the relevant price indices at the year end (where material). Any revaluation surplus or loss, net of the corresponding adjustment to accumulated depreciation, is credited to the revaluation reserve. However, due to the immaterial nature of the amounts involved no revaluation has been recognised.

NIMC has a minimum level for capitalising tangible fixed assets of £1,000, although lower valued items may be pooled and capitalised where they constitute a unit or group.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer equipment	- 33% Straight line
Office equipment	- 15% Straight line
Furniture	- 10% Straight line

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## Notes to the financial statements (continued)

### 2. ACCOUNTING POLICIES (continued)

#### Operating lease agreements

Costs in respect of operating leases are charged on a straight line basis over the lease term.

#### Pension scheme arrangements

Past and present staff of the Museums Council are members of the PCSPS (NI), as set out in Note 10. The scheme is an unfunded, multi-employer, defined benefit scheme. All contributions are charged to the Statement of Financial Activities ("SoFA") as incurred.

#### Reserves

The Museums Council receives various types of funding which require separate disclosure. These are differentiated between restricted and unrestricted reserves. Unrestricted reserves represent retained amounts available for discretionary spend on the Council's objectives. Restricted reserves represent retained amounts available for specific projects.

#### Holiday Pay

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date carried forward to future periods. This is measured at the undiscounted salary cost of future holiday entitlement so accrued as of the Balance Sheet date.

### 3. DONATIONS & LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Grants receivable</b>				
DFC grant-in-aid	226,000	-	226,000	257,000
DFC Access & Inclusion	-	68,854	68,854	400
National Lottery Heritage Fund	-	-	-	25,222
Esme Mitchell Trust Grant	-	-	-	2,000
DFC – Website Developments	-	-	-	25,000
Museum Development UK	-	4,881	4,881	7,250
Wild Escape	-	2,400	2,400	8,141
Thrive	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>420</u>
	<u>227,000</u>	<u>76,135</u>	<u>303,135</u>	<u>325,433</u>
Total 2023	<u>257,420</u>	<u>68,013</u>	<u>325,433</u>	

## Notes to the financial statements (continued)

### 4. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Nerve Centre income	-	-	-	29,796
Training income	<u>3,217</u>	-	<u>3,217</u>	<u>2,140</u>
	<u>3,217</u>	-	<u>3,217</u>	<u>31,936</u>
Total 2023	<u>2,140</u>	<u>29,796</u>	<u>31,396</u>	

### 5. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Memberships	13,410	-	13,410	13,244
Other income	<u>333</u>	-	<u>333</u>	-
	<u>13,743</u>	-	<u>13,743</u>	<u>13,244</u>
Total 2023	<u>13,244</u>	-	<u>13,244</u>	

### 6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Grants awarded	-	80,292	80,292	40,881
Project costs	3,840	-	3,840	40,478
Training costs	3,654	-	3,654	3,614
Membership fees	1,059	-	1,059	766
Staff training	300	-	300	2,062
Wages and salaries	145,097	2,400	147,497	147,543
Redundancy	-	-	-	9,950
Employer's N.I. Contributions	9,376	-	9,376	8,534
Staff pension costs	43,597	-	43,597	40,133
Support costs (Note 7)	18,900	8,162	27,062	22,586
Governance costs (Note 8)	<u>38,033</u>	-	<u>38,033</u>	<u>30,205</u>
	<u>263,856</u>	<u>90,854</u>	<u>354,710</u>	<u>346,752</u>
Total 2023	<u>276,092</u>	<u>70,660</u>	<u>346,752</u>	

## Notes to the financial statements (continued)

### 7. SUPPORT COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Insurance	620	-	620	328
Telephone	571	-	571	550
Computer and software	8,414	-	8,414	12,375
Printing and stationery	8	-	8	1,052
Travel and subsistence	430	-	430	382
Bank charges	(24)	-	(24)	-
Sundry expenses	599	-	599	100
Depreciation and amortisation	1,988	8,162	10,150	5,793
Bad debts	-	-	-	-
Professional fees	<u>6,294</u>	<u>-</u>	<u>6,294</u>	<u>2,006</u>
	<u>18,900</u>	<u>8,162</u>	<u>27,062</u>	<u>22,586</u>
Total 2023	<u>17,455</u>	<u>5,131</u>	<u>22,586</u>	

### 8. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Staff costs	6,235	-	6,235	5,741
Accountancy fees and internal audit	11,500	-	11,500	14,110
Audit fees	20,300	-	20,300	9,500
Board meeting & member expenses	105	-	105	1,100
Company governance costs	-	-	-	-
Design of annual report	<u>(107)</u>	<u>-</u>	<u>(107)</u>	<u>(246)</u>
	<u>38,033</u>	<u>-</u>	<u>38,033</u>	<u>30,205</u>
Total 2023	<u>30,205</u>	<u>-</u>	<u>30,205</u>	

### 9. NET INCOME

This is stated after charging:

	2024 £	2023 £
Staff pension contributions	44,873	41,327
Depreciation and amortisation	10,150	5,793
Auditors' remuneration: - audit of the financial statements	<u>20,300</u>	<u>9,500</u>

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## Notes to the financial statements (continued)

### 10. STAFF COSTS

Total staff costs were as follows:

	2024 £	2023 £
Wages and salaries	152,008	151,716
Redundancy	-	9,950
Social security costs	9,825	8,907
Other pension costs	<u>44,873</u>	<u>41,327</u>
	<u>206,706</u>	<u>211,900</u>

No remuneration was paid to the Directors of the company. The total of Directors' expenses reimbursed by the company during the year was £105 (2023 – £478).

The Northern Ireland Civil Service main pension schemes are unfunded multi-employer defined benefit schemes but NIMC is unable to identify its share of the underlying assets and liabilities.

The Public Service Pensions Act (Northern Ireland) 2014 provides the legal framework for regular actuarial valuations of the public service pension schemes to measure the costs of the benefits being provided. These valuations inform the future contribution rates to be paid into the schemes by employers every four years following the scheme valuation. The Act also provides for the establishment of an employer cost cap mechanism to ensure that the costs of the pension schemes remain sustainable in future.

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2016 scheme valuation was completed by GAD in March 2019. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2019 to 31 March 2023.

The 2016 Scheme Valuation requires adjustment as a result of the 'McCloud remedy'. The Department of Finance also commissioned a consultation in relation to the Cost Cap element of Scheme Valuations which closed on 25 June 2021. The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. By taking into account the increased value of public service pensions, as a result of the 'McCloud remedy', scheme cost control valuation outcomes will show greater costs than otherwise would have been expected. Following completion of the consultation process the 2016 Valuation has been completed and the final cost cap determined. Further information, including a copy of Unpause Cost Cap Valuation Report, can be found on the Department of Finance website <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>.

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**Notes to the financial statements (continued)**

**10. STAFF COSTS (continued)**

A case for approval of a Legislative Consent Motion (LCM) was laid in the Assembly to extend the Public Service Pensions and Judicial Offices Bill (PSP&JO) to Northern Ireland. Under the LCM agreed by the Northern Ireland Assembly on 1 November 2021 provisions are included in the Act for devolved schemes in Northern Ireland. A second LCM was laid in the Assembly to implement the CCM changes in the Westminster Bill for devolved schemes. The second LCM, as agreed by the Assembly on 31 January 2022, ensured the reformed only scheme design and the economic check will now be applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The PSP&JO Act received Royal Assent on 10 March 2022. The UK Act legislates how the government will remove the discrimination identified in the McCloud judgment. The Act also includes provisions that employees will not experience any detriment if the adjusted valuation costs breach the set cost cap ceiling but any breaches of the cost cap floor (positive employee impacts) in the completed valuations will be honoured.

For 2023-24 employers' contributions of £44,873 were payable to the NICS pension arrangements (2022-23: £41,327) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £nil (2022-23 £nil) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2022-23, 8% to 14.75%) of pensionable pay.

The partnership pension account offers the member the opportunity of having a 'free' pension. The employer will pay the age-related contribution and if the member does contribute, the employer will pay an additional amount to match member contributions up to 3% of pensionable earnings.

Employer contributions of £nil, 0.5% (2022-23 £nil, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting period date were £nil. Contributions prepaid at that date were £nil.

No persons in the current and prior year retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £nil (2022-23: £nil).

**Particulars of employees:**

The average number of persons employed during the year was as follows:

	<b>2024 No</b>	<b>2023 No</b>
Number of staff	4	4

No employee received remuneration of more than £60,000 during the year (2022-23 – nil).



## Notes to the financial statements (continued)

### 11. TAXATION

The Museums Council is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

The Museums Council is not registered for VAT.

### 12. INTANGIBLE FIXED ASSETS

	Computer Software £
<b>VALUATION</b>	
At 1 April 2023	18,445
Additions	-
Disposals	-
<b>At 31 March 2024</b>	<b><u>18,445</u></b>
<b>AMORTISATION</b>	
At 1 April 2023	-
Amortisation charge for the year	6,087
Eliminated on disposal	-
<b>At 31 March 2024</b>	<b><u>6,087</u></b>
<b>NET BOOK VALUE</b>	
<b>At 31 March 2024</b>	<b><u>12,358</u></b>
At 31 March 2023	<u>18,445</u>

### 13. TANGIBLE FIXED ASSETS

	Computer Equipment £	Office Equipment £	Furniture £	Total £
<b>VALUATION</b>				
At 1 April 2023	29,256	40	6,484	35,780
Additions	-	-	-	-
Disposals	-	-	-	-
<b>At 31 March 2024</b>	<b><u>29,256</u></b>	<b><u>40</u></b>	<b><u>6,484</u></b>	<b><u>35,780</u></b>
<b>DEPRECIATION</b>				
At 1 April 2023	20,826	40	6,484	27,350
Charge for the year	4,063	-	-	4,063
Eliminated on disposal	-	-	-	-
<b>At 31 March 2024</b>	<b><u>24,889</u></b>	<b><u>40</u></b>	<b><u>6,484</u></b>	<b><u>31,413</u></b>
<b>NET BOOK VALUE</b>				
<b>At 31 March 2024</b>	<b><u>4,367</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>4,367</u></b>
At 31 March 2023	<u>8,430</u>	<u>-</u>	<u>-</u>	<u>8,430</u>

Notes to the financial statements (continued)

14. DEBTORS

	2024 £	2023 £
Trade debtors	551	4,253
Accrued income	20,728	-
Prepayments	<u>2,713</u>	<u>2,767</u>
	<u><b>23,992</b></u>	<u><b>7,020</b></u>

15. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,936	140
Short-term compensated absences (holiday pay)	4,286	4,194
Taxation and social security	3,449	2,585
Other creditors	464	1,801
Deferred income	22,657	7,745
Accruals	<u>39,151</u>	<u>45,251</u>
	<u><b>73,943</b></u>	<u><b>61,716</b></u>

16. RESTRICTED INCOME FUNDS

	Balance at 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	Balance at 31 March 2024 £
Esme Mitchell Trust	1,607	-	(1,600)	-	7
Museum Development UK	-	4,881	(4,868)	-	13
Wild Escape	-	2,400	(2,400)	-	-
Capital Fund	1,171	-	(2,075)	904	-
DFC Capital – Website	25,000	-	(6,087)	(6,555)	12,358
DFC Access & Inclusion	-	68,854	(68,854)	-	-
NLHF – Climate Change Initiative	<u>4,688</u>	<u>-</u>	<u>(4,970)</u>	<u>282</u>	<u>-</u>
	<u><b>32,466</b></u>	<u><b>76,135</b></u>	<u><b>(90,854)</b></u>	<u><b>(5,369)</b></u>	<u><b>12,378</b></u>

## Notes to the financial statements (continued)

### 16. RESTRICTED INCOME FUNDS

	Balance at 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	Balance at 31 March 2023 £
The Late Shift	6,724	-	(2,243)	(4,481)	-
Nerve Centre	-	29,796	(29,796)	-	-
Esme Mitchell Trust	2,307	2,000	(2,700)	-	1,607
Museum Development UK	-	7,250	(7,250)	-	-
Wild Escape	-	8,141	(8,141)	-	-
Capital Fund	6,302	-	(5,131)	-	1,171
DFC Capital - Website	-	25,000	-	-	25,000
DFC Access & Inclusion	-	400	(400)	-	-
NLHF – Climate Change Initiative	-	<u>25,222</u>	<u>(14,999)</u>	<u>(5,535)</u>	<u>4,688</u>
	<u>15,333</u>	<u>97,809</u>	<u>(70,660)</u>	<u>(10,016)</u>	<u>32,466</u>

### 17. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	Balance at 31 March 2024 £
Unrestricted income funds	<u>20,797</u>	<u>243,960</u>	<u>(263,856)</u>	<u>5,369</u>	<u>6,270</u>

  

	Balance at 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	Balance at 31 March 2023 £
Unrestricted income funds	<u>14,069</u>	<u>272,804</u>	<u>(242,970)</u>	<u>10,016</u>	<u>20,797</u>

### 18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Intangible assets	-	12,358	12,358	18,445
Tangible assets	4,367	-	4,367	8,430
Net current assets/(liabilities)	<u>1,903</u>	<u>20</u>	<u>12,723</u>	<u>26,388</u>
	<u>6,270</u>	<u>12,378</u>	<u>29,448</u>	<u>53,263</u>

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## Notes to the financial statements (continued)

### 19. FINANCIAL INSTRUMENTS

The Museums Council's resources are met through grant-in-aid funding received from the DfC and through grant funding from other sources and from income generated through membership fees and training. The Museums Council does not hold any complex financial instruments. The organisation has no borrowings and relies primarily on DfC grants for its cash requirements. Other than the financial assets and liabilities which are generated by day to day operational activities, the Museums Council holds no financial instruments.

#### Liquidity Risk

The Museums Council secures funding for all activities in advance of expenditure being committed and it is not therefore exposed to material liquidity risks.

#### Credit Risk

The Museums Council is not exposed to any material credit risk.

### 20. GUARANTOR

The Museums Council is a company limited by guarantee and it does not have share capital. The liability of the member is limited to £1 in the event of the company being wound up.

### 21. ULTIMATE CONTROLLING PARTY

The Board of Directors of the Museums Council Limited is the ultimate controlling party of the company.

### 22. RELATED PARTY TRANSACTIONS

The Museums Council is a NDPB of the DfC from whom it received funding. The DfC is regarded as a related party. During the year, the Museums Council received grant in aid. There were also additional transactions of £68,854 with DfC in relation to Access and Inclusion Funding.

Grants were awarded to a range of bodies that are represented on the Museums Council's Board of Directors. These can be summarised as follows:

<b>Collecting for the Future (supported by the Esmé Mitchell Trust)</b>				
<b>Grant Applicant</b>	<b>Project</b>	<b>Amount Awarded</b>	<b>Declared Interest of Board Member</b>	<b>Associated Organisation</b>
Carrickfergus Museum	Acquisition of Portrait of Jane Anne Clements Nicolay	£1,000.00	Jayne Clarke	Mid & East Antrim Borough Council

**Notes to the financial statements (continued)**

**22. RELATED PARTY TRANSACTIONS (continued)**

<b>Playful Museums Grant (supported by DfC)</b>				
<b>Grant Applicant</b>	<b>Project</b>	<b>Amount Awarded</b>	<b>Declared Interest of Board Member</b>	<b>Associated Organisation</b>
Tower Museum	Children's Reading and Sensory Space	£444.30	R. Doherty	Derry & Strabane District Council
Mid-Antrim Museum	The Crafty Castle Cat	£355.00	J. Clarke	Mid & East Antrim Borough Council
Fermanagh County Museum	Messy Museums Monday	£420.00	Cllr J. McClaughry	Fermanagh & Omagh District Council
North Down Museum	Bear Hugs	£500.00	Cllr K. Douglas	Ard & North Down Borough Council

Five organisations received a number of grants from the Museums Council and the total value is outlined below:-

<b>Grant Applicant</b>	<b>Total Value of Grants £</b>
Tower Museum, Derry	£444.30
Mid-Antrim Museum	£355.00
Fermanagh County Museum	£420.00
North Down Museum	£500.00
Carrickfergus Museum	£1,000.00

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**Notes to the financial statements (continued)**

**23. RECONCILIATION OF NET INCOMING RESOURCES TO NET CASH OUTFLOW FROM OPERATING ACTIVITIES**

	<b>2024</b>	2023
	£	£
Net incoming resources before transfers	<b>(34,615)</b>	23,861
Depreciation and amortisation	<b>10,150</b>	5,793
Decrease/(increase) in debtors	<b>(16,972)</b>	1,356
(Decrease)/increase in creditors	<b><u>12,227</u></b>	<b><u>(37,544)</u></b>
Net cash outflow from operating activities	<b><u>(29,210)</u></b>	<b><u>(6,534)</u></b>

**24. RECONCILIATION OF NET CASH FLOW MOVEMENT TO MOVEMENT IN NET FUNDS**

	<b>2024</b>	2023
	£	£
(Decrease)/increase in cash in the period	<b><u>(29,210)</u></b>	<b><u>(31,004)</u></b>
Change in net funds	<b>(29,210)</b>	(31,004)
Net funds at 1 April 2023	<b><u>81,084</u></b>	<b><u>112,088</u></b>
Net funds at 31 March 2024	<b><u>51,874</u></b>	<b><u>81,084</u></b>

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**Notes to the financial statements (continued)**

**25. ANALYSIS OF CHANGES IN NET FUNDS**

	1 April 2023 £	Cash flows £	31 March 2024 £
Cash at bank	<u>81,084</u>	<u>(29,210)</u>	<u>51,874</u>

**26. LOSSES AND SPECIAL PAYMENTS**

	2024 £	2023 £
Bad debt/membership income written off in current year	<u>-</u>	<u>-</u>

**27. GOING CONCERN**

The return of the Northern Ireland Executive in January 2020 and the publication of *New Decade, New Approach*, priorities of the restored executive include "... a review of Arm's Length Bodies with a view to their rationalisation". The progress of this review is at an early stage. It is understood that it will look at each Arm's Length Body individually and involve a lengthy process and detailed consultation. Furthermore, it is now apparent that DfC seeks to develop a new Museums Policy prior to engaging NIMC in the ALB review. It is therefore not anticipated that the review will impact on NIMC within the next two years.

The DfC has provided an interim budget allocation for the Museums Council for the first quarter of 2024-2025 of £58,000. This is in line with 2023-24 of £233,000. The budget for 2024-25 period has not been allocated yet. We anticipate that the budget allocation will enable NIMC to meet operational costs.

In light of the factors, these accounts have been prepared on a going concern basis as, in the opinion of the Board of Directors, NIMC will continue to operate for the foreseeable future.

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**ADDITIONAL DISCLOSURES REQUIRED BY FReM**

NIMC, as a charitable arm's length body, is required to account for grants-in-aid received under the Charities SORP and accordingly include it within incoming resources in the Statement of Financial Activities.

For all other ALB, the FReM requires grants-in-aid to be regarded as contributions from controlling parties giving rise to a financial interest in the residual interest of the body and hence accounted for as financing i.e. by crediting them to the income and expenditure reserve.

In addition FReM requires grant-in-aid to be accounted for on a cash basis.

Were NIMC to prepare its accounts on these bases, the results would be as follows:

**Statement of Financial Activities prepared under FReM**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>		
Donations & legacies	77,135	43,433
Charitable activities	3,217	31,936
Other trading activities	<u>13,743</u>	<u>13,244</u>
<b>Total incoming resources</b>	<b><u>94,095</u></b>	<b><u>88,613</u></b>
<b>Resources expended:</b>		
Charitable activities	<u>354,710</u>	<u>346,752</u>
<b>Total resources expended</b>	<b><u>354,710</u></b>	<b><u>346,752</u></b>
<b>Amount transferred to reserves</b>	<b>(260,615)</b>	<b>(258,139)</b>
<b>Analysis of Reserves prepared un FReM</b>		
Balance at 1 April 2023	53,263	29,402
Grant in aid received in year	226,000	282,000
Net operating cost for year	<u>(260,615)</u>	<u>(258,139)</u>
<b>Balance at 31 March 2024</b>	<b><u>18,648</u></b>	<b><u>53,263</u></b>

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